

Forms & Instructions

# California 540 2EZ

## 2003 Personal Income Tax Booklet

**Members of the  
Franchise Tax Board**

Steve Westly, Chair  
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BOARD

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

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## What's New and Other Important Information for 2003

The Form 540 2EZ is no longer a postcard. Due to California's budgetary constraints the form was changed to a regular size tax return. The costs of producing and processing a regular size tax return are less than producing and processing a postcard-size form.

Form 540 2EZ is one of the simplest and easiest forms to complete, so we wanted to expand the availability of this form to more taxpayers.

You can now use Form 540 2EZ to file your taxes if:

- You (or if married, your spouse) are 65 or older,
- You received U.S. social security benefits, or
- You received tier 1 and tier 2 railroad retirement benefits

**Note:** You may claim the senior exemption if you (or if married, your spouse) are 65 or older and choose any of the four filing statuses offered on Form 540 2EZ.

**Use Tax:** For taxable years beginning on or after January 1, 2003, if you made a purchase from an out-of-state seller and did not pay California use tax, you may report the California use tax on your personal income tax return. For more information, see Additional Information on page 31.

**Southern California Wildfires:** If you were a victim of the Southern California Wildfires, get Pub. 1034, California Disaster Relief Tax Provisions, and Pub. 1034A-4, Southern California Wildfires, for more information.

**Mandatory e-file:** If you are a tax practitioner who prepared more than 100 individual income tax returns during the calendar year that began on or after January 1, 2003, and in the current calendar year, you prepare one or more individual income tax returns using tax preparation software, then for that calendar year and for each subsequent calendar year thereafter, all income tax returns you prepare shall be electronically filed (e-file) with the Franchise Tax Board. For additional information regarding e-file, visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

**New Voluntary Contribution Fund:** You may make voluntary contributions to the California Missions Foundation Fund. See page 10 for a description of this fund and others.

## Other Important Information

**Note:** The following incentives cannot be claimed on Form 540 2EZ. Please e-file or get Form 540 from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). If you want to file a paper form, download it from our Website or see page 32, code 900.

**Child and Dependent Care Expenses Credit/Treatment of never married persons:** Parents who are not married are treated the same as divorced or separated parents for purposes of claiming the California Child and Dependent Care Expenses Credit.

**Holocaust Restitution Payments:** An exclusion is provided for Holocaust reparations received by an eligible individual, their heirs, or estate for Holocaust restitution payments, distributions, or excludable trust.

**Energy Rebates:** Eligible individuals can take an exclusion for vouchers, rebates, or other financial incentives received from the California Energy Commission, the Public Utilities Commission, or a local publicly owned utility for the purchase and installation of specified energy production systems. Get form FTB 3508, Solar Energy System Credit.

**Exclusions for Registered Domestic Partners:** Several taxpayer benefits are extended to apply to a taxpayer's "registered domestic partner" and the domestic partner's dependent(s) for medical expenses and health insurance benefits that occur on or after January 1, 2003. These include:

- The exclusion from gross income for employer-provided accident and health insurance,
- An exclusion from gross income for medical expense reimbursement if the expense was not previously deducted,
- Medical expenses deductible as an itemized deduction,
- Long-term health care insurance deductible as a medical expense, and
- A deduction by self-employed individuals for health insurance costs paid for themselves, their spouses, and dependents. The deduction

may not exceed the net earnings from the trade or business in which the insurance plan is established.

**Military Service Benefits:** Extensions of time are provided to members of the National Guard ordered into active service by the Governor of California or active federal service by the President of the United States for emergency purposes and to reservists called to active duty. The extensions apply to, among other things, court proceedings, contract obligations, rental agreements, taxes or assessments, and health or medical insurance.

In addition, California allows an exemption from taxes to any California taxpayer who dies on active duty with any branch of the armed forces of the United States.

### General Information

California has conformed to the Victims of Terrorism Tax Relief Act of 2001 to allow victims who have died as a result of the terrorist attacks of September 11, 2001, and the anthrax incidents in 2001, a forgiveness of their state tax liability for the year immediately preceding the incident and all subsequent tax years until the date of death. For victims who died in 2001, this will result in a forgiveness of tax liability for tax year 2000 and 2001. For more information, get Form 540X, Amended Individual Income Tax Return and instructions.

In addition, with respect to a declared disaster, terrorist attack, or military action occurring on or after September 11, 2001, you may receive an extension of up to one year to file a tax return and/or make estimated tax payments.

### Interest Income

We eliminated the \$400 interest income limit for using Form 540 2EZ.

## Qualifying to Use Form 540 2EZ

Check the table below to make sure you qualify to use Form 540 2EZ.

**Note:** If you can be claimed as a dependent by another taxpayer and one of the following applies to you, you cannot use Form 540 2EZ.

- Your total income is less than or equal to \$10,220 if single;
- Your total income is less than or equal to \$20,290 if married filing jointly or qualifying widow(er);

- Your total income is less than or equal to \$14,390 if head of household; or
- You have a dependent of your own.

See page 2 for information about e-file, or go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) to download and print Form 540A or Form 540, if you were a California resident for all of 2003. If you were a non-resident or part-year resident, get the Long or Short Form 540NR. See the back cover for additional information.

<b>Residency:</b> California resident entire year	
<b>Filing status:</b>	<b>And</b>
<ul style="list-style-type: none"> <li>• Single</li> <li>• Married filing jointly</li> <li>• Head of household</li> <li>• Qualifying widow(er)</li> </ul>	<ul style="list-style-type: none"> <li>• Not blind</li> <li>• Can be claimed as a dependent by another taxpayer (see note above)</li> </ul>
<b>Dependents:</b>	0 – 3 dependents allowed
<b>Types of Income:</b>	<ul style="list-style-type: none"> <li>• Wages, salaries, and tips</li> <li>• Taxable scholarship and fellowship grants (only if reported on Form W-2)</li> <li>• Interest</li> <li>• Unemployment compensation</li> <li>• U.S. social security</li> <li>• Tier 1 and tier 2 railroad retirement</li> </ul>
<b>Total income:</b>	<ul style="list-style-type: none"> <li>• \$50,000 or less (single or head of household)</li> <li>• \$100,000 or less (married filing jointly or qualifying widow[er])</li> </ul> <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, and interest.</p>
<b>Adjustments to income:</b>	No deductions from total income such as student loan interest deduction, IRA deduction, etc.
<b>Standard deduction only</b>	
<b>Payments:</b>	Withholding only
<b>Exemptions:</b>	<ul style="list-style-type: none"> <li>• Personal exemption (see note above)</li> <li>• Up to three dependent exemptions</li> <li>• Senior exemption. If you (or if married, your spouse) are 65 or older*</li> </ul>
* If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.	
<b>Credits:</b>	Nonrefundable renter's credit only

# Filing Status Check List

## General Information

Choose only **one** filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

**Exception:** Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2003; or
- A nonresident for the entire year and had no income from California sources during 2003.

**You cannot use Form 540 2EZ if:**

- You file a joint return and either spouse was a nonresident in 2003. You should e-file or use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.
- You are married and file a separate return. You should e-file, or use Form 540A or Form 540. See the back cover for downloading or ordering tax forms.
- You have income from a source outside of California.

## Single

You are single if **any** of the following was true on December 31, 2003:

- You were never married; or
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2003, and did not remarry in 2003 (see Qualifying Widow[er] below).

## Married Filing Jointly

You may file married filing jointly if **any** of the following is true:

- You were married as of December 31, 2003, even if you did not live with your spouse at the end of 2003; or
- Your spouse died in 2003 and you did not remarry in 2003; or
- Your spouse died in 2004 before the 2003 return was filed.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return.

## Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are entitled to use the head of household filing status only if **ALL** the following apply:

- You were unmarried or considered unmarried on December 31, 2003
- You paid more than one-half the costs of keeping up a home for the year 2003
- For more than half the year, your home was the main home for you and another person who lived with you
- The other person was your qualifying relative
- You were not a nonresident alien at any time during the year

For further information refer to FTB Pub. 1540, California Head of Household Filing Status Information. See back cover, code 934.

## Qualifying Widow(er)

You are a qualifying widow(er) if **ALL** of the following apply:

- Your spouse died in 2001 or 2002, and you did not remarry in 2003,
- You have a child, adopted child, stepchild, or foster child whom you can claim as a dependent,
- This child lived in your home for all of 2003. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home,
- You paid over half the cost of keeping up your home for this child,
- You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so

Please enter the year of your spouse's death on your return.

**Filing Requirements for Most People.** You must file a return if either your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.

On 12/31/03, my filing status was:	and on 12/31/03, my age was <sup>6</sup> :	California Gross Income <sup>1</sup>			California Adjusted Gross Income <sup>2</sup>		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household <sup>3</sup>	Under 65	12,346	20,913	27,338	9,877	18,444	24,869
	65 or older	16,446	22,871	28,011	13,977	20,402	25,542
Married filing jointly or Married filing separately <sup>4</sup>	Under 65 (both spouses)	24,692	33,259	39,684	19,753	28,320	34,745
	65 or older (one spouse)	28,792	35,217	40,357	23,853	30,278	35,418
	65 or older (both spouses)	32,892	39,317	44,457	27,953	34,378	39,518
Qualifying widow(er) with a dependent child	Under 65		20,913	27,338		18,444	24,869
	65 or older		22,871	28,011		20,402	25,542
Dependent of another person – any filing status	Any age	More than your standard deduction <sup>5</sup>					

<sup>1</sup> **California gross income** is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income does not include any adjustments or deductions.

<sup>2</sup> **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

<sup>3</sup> See definition above.

<sup>4</sup> The income of both spouses must be combined. If the combined income from both spouses is more than the amounts listed, both spouses may be required to file a return.

<sup>5</sup> See page 14, question 1.

<sup>6</sup> If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.

# Instructions for Form 540 2EZ

## Things you need to know before you complete Form 540 2EZ

Use blue or black ink to complete Form 540 2EZ.

The **California 2EZ tables** are made for the Form 540 2EZ only. They may not be used with any other California tax form. There are three separate tables, one for each filing status. **Note:** married filing jointly and qualifying widow(er) share the same tables. The tax amounts have been reduced for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits you may claim.

**Use the label** on the cover of this booklet to speed processing and prevent common errors that can delay refunds. After completing your return, sign it and attach the mailing label. Make corrections to the label by crossing out any errors and printing the correct or missing information in black or blue ink.

Enter your social security number(s) in the space(s) provided. This information is not pre-printed on your label.

## Specific Line Instructions

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2001, and the California Revenue and Taxation Code (R&TC).

### Line 1 through Line 5 – Filing Status

See page 5 for the requirements for each of the filing statuses. Then fill in the circle on Form 540 2EZ for the filing status that applies to you.

### Line 6 – Can you be claimed as a dependent?

If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in the circle on line 6.

### Line 7 – Seniors

If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 on line 7.

### Line 8 – Dependents

Enter the names of the dependents you are allowed to claim. Up to 3 dependents are allowed on Form 540 2EZ. If you are claiming 4 or more dependents, you must e-file or use Form 540A or Form 540.



#### Refundable Child and Dependent Care Expenses Credit

If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. The easiest way to claim the credit is to e-file. **This credit may not be claimed on Form 540 2EZ.**

### Line 9 – Wages

Enter the amount from Form W-2, box 16. If you have more than one W-2, add all amounts shown in box 16. The picture on this page shows where this information is located on your Form W-2.

Generally, federal Form W-2 box 1 and box 16 should reflect the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Please e-file or get Form 540A, Form 540, or Long or Short Form 540NR, from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or see the back cover.

**Exception:** You may use Form 540 2EZ, if your Form W-2, box 1 and box 16 are different because you received ride-sharing benefits or sick pay under the Federal Insurance Contributions Act and Railroad Retirement Act.

If this exception applies to you, enter the amount from federal Form W-2, box 16.

a Control number	22222	Void	For Official Use Only OMB No. 1545-008
b Employer's identification number			
c Employer's name, address, and ZIP code			
d Employee's social security number			
e Employee's name (first, middle initial, last)			
f Employee's address and ZIP code			
15 State	Employer's state I.D. no.	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2003**

### Line 10 – Interest Income

Enter interest income shown on Form 1099-INT, box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

### Line 11 – Unemployment Compensation

Enter unemployment compensation from federal Form 1099-G. This type of income is not taxed by California and should not be included in the total for line 13.

### Line 12 – U.S. Social Security or Railroad Retirement Benefits

Enter U.S. social security or tier 1 and tier 2 railroad retirement benefits. California does not tax this income.

### Line 14 – Tax



The standard deduction and personal exemption credit are built into the tax tables and not reported on the tax return.

#### Did you fill in the circle for line 6?

**Yes** Complete the Dependent Tax Worksheet on the next page.

**No** Follow the instructions below.

Use the California 2EZ table for your filing status to complete line 14. The 2EZ tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

- Single, go to page 19.
- Married filing jointly or qualifying widow(er), go to page 22.
- Head of household, go to page 27.

(Instructions continued on following page.)

# Instructions for Form 540 2EZ

## Dependent Tax Worksheet

1. Is the amount on line 13 less than or equal to:

- \$10,220 if single
- \$20,290 if married filing jointly or qualifying widow(er)
- \$14,390 if head of household, or

2. Do you have a dependent?

If the answer to question 1 or question 2 is:

**Yes Stop here.** You cannot use Form 540 2EZ because you will not be able to figure the correct amount of tax using the California 2EZ Tables. Please e-file (see page 2), or get Form 540A or Form 540 at [www.ftb.ca.gov](http://www.ftb.ca.gov).

**No** If you can be claimed as a dependent by another taxpayer, your personal exemption credit amount is zero. You will need to adjust the tax from the 2EZ Table for this amount as follows:

1. Using the amount from Form 540 2EZ, line 13, and your filing status, look up the tax in the 2EZ Table.

If your filing status is:

- Single, go to page 19.
- Married filing jointly or qualifying widow(er), go to page 22
- Head of household, go to page 27

1

2. If single or head of household, enter \$82

- If married and both spouses can be claimed as a dependent by another taxpayer, enter \$164
- If married and only one spouse can be claimed, enter \$82
- If qualifying widow(er), enter \$164

2

3. Add line 1 and line 2. Enter here and on

Form 540 2EZ, line 14

3

## Line 15 - Senior Exemption

If you entered 1 in the box on line 7, enter \$82. If you entered 2 in the box on line 7, enter \$164.

## Line 16 - Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2003, you may be eligible for a credit to reduce your tax. See page 9 for more information.

## Line 19 - Tax Withheld

Enter the amount from Form W-2, box 17. If you have more than one Form W-2, add all amounts shown in box 17. The picture on page 6 shows where this information is located on your Form W-2. The Franchise Tax Board verifies all withholding claimed from Forms W-2 with the Employment Development Department.

## Line 21 - Tax Due

If you increase your withholding, more of your 2004 state tax liability will be withheld throughout the year. Doing so could eliminate the need to make a large payment with your tax return. To increase your withholding, complete Employment Development Department (EDD) Form DE-4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can obtain this form by calling EDD at (888) 745-3886 or through the Internet at [www.edd.ca.gov/taxrep/de4.pdf](http://www.edd.ca.gov/taxrep/de4.pdf), or you can get this form from your employer.

## Line 22 - Use Tax

As explained on page 31, you may owe California use tax for purchases from out-of-state sellers (for example, purchases made by telephone, over the Internet, by mail, or in person).

You may now report use tax on your income tax return instead of having to file a use tax return with the California State Board of Equalization. To report use tax on your income tax return, complete the Use Tax Worksheet in the next column.

If you owe use tax but choose not to report it on your income tax return, you must report and pay the tax to the State Board of Equalization. To do so, download a copy of Publication 79-B, California Use Tax, from [www.boe.ca.gov](http://www.boe.ca.gov). You can also request a copy by calling the State Board of Equalization's Information Center at (800) 400-7115, or TTY/TDD (800) 735-2929.

**Note:** Businesses that have a California seller's permit must continue to report business purchases subject to use tax on their sales and use tax returns.

**See page 31 for a general explanation of California use tax.**

## Use Tax Worksheet

*Round all amounts to the nearest whole dollar.*

1. Enter your purchases from out-of-state or internet sellers made without payment of California sales/use tax.<sup>1</sup> \$ \_\_\_\_\_
2. Enter the applicable sales and use tax rate. See page 8.<sup>2</sup> \_\_\_\_\_
3. Multiply line 1 by the tax rate on line 2. Enter result here. \$ \_\_\_\_\_
4. Enter any sales or use tax you paid to another state for purchases included on line 1.<sup>3</sup> \$ \_\_\_\_\_
5. Subtract line 4 from line 3. This is the total use tax due. Enter the amount due on line 22. If the amount is less than zero, enter -0- \$ \_\_\_\_\_

<sup>1</sup> Include handling charges. Do not include any other states' sales or use tax paid on the purchase(s).

<sup>2</sup> Enter the decimal equivalent of the sales and use tax rate. For example, the decimal equivalent of 7.25% is 0.0725, and the decimal equivalent of 7.375% is 0.07375. Use the tax rate applicable to the place in California where the property is used, stored, or otherwise consumed.

<sup>3</sup> This is a credit for tax paid to other states. You cannot claim a credit greater than the amount of tax that would have been due if the purchase had been made in California. For example, if you paid \$8.00 sales tax to another state for a purchase, and you would have paid \$6.00 in California, you can claim a credit of only \$6.00 for that purchase.

## Worksheet, Line 1, Purchases Subject to Use Tax

- Report only purchases from out-of-state or internet sellers made during the year that corresponds with the income tax return you are filing. For example, use your 2003 return to report taxable purchases made in 2003.
- Report items that would have been taxable in a California store. For example, you would include purchases of clothing, but not purchases of prescription medicine. If you have questions on whether a purchase is taxable, visit the State Board of Equalization's Website at [www.boe.ca.gov](http://www.boe.ca.gov), or call its Information Center at (800) 400-7115, or TTY/TDD (800) 735-2929.
- If you traveled to a foreign country and brought items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$400 per-person exemption. This \$400 exemption does not apply to goods sent or shipped to California by mail or other common carrier.
- Do not report the following on your income tax return:
  - Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
  - Mobile homes or commercial coaches that must be registered annually as required by the Health and Safety Code.
  - Vessels documented with the U.S. Coast Guard.
  - Aircraft.
  - Leases of machinery, equipment, vehicles, and other tangible personal property.

# Instructions for Form 540 2EZ

## Sales and Use Tax Rates by County (Includes state, local, and district taxes) As of December 31, 2003

County	Rate	County	Rate
Alameda	8.25%	Orange	7.75%
Alpine	7.25%	Placer	7.25%
Amador	7.25%	Plumas	7.25%
Butte	7.25%	Riverside	7.75%
Calaveras	7.25%	Sacramento	7.75%
Colusa	7.25%	San Benito	7.25%
Contra Costa	8.25%	San Bernardino	7.75%
Del Norte	7.25%	San Diego	7.75%
El Dorado <sup>1</sup>	7.25%	San Francisco	8.50%
Fresno <sup>1</sup>	7.875%	San Joaquin	7.75%
Glenn	7.25%	San Luis Obispo	7.25%
Humboldt	7.25%	San Mateo	8.25%
Imperial <sup>1</sup>	7.75%	Santa Barbara	7.75%
Inyo	7.75%	Santa Clara	8.25%
Kern	7.25%	Santa Cruz	8.00%
Kings	7.25%	Shasta	7.25%
Lake <sup>1</sup>	7.25%	Sierra	7.25%
Lassen	7.25%	Siskiyou	7.25%
Los Angeles <sup>1</sup>	8.25%	Solano	7.375%
Madera	7.75%	Sonoma <sup>1</sup>	7.50%
Marin	7.25%	Stanislaus	7.375%
Mariposa	7.75%	Sutter	7.25%
Mendocino <sup>1</sup>	7.25%	Tehama	7.25%
Merced	7.25%	Trinity	7.25%
Modoc	7.25%	Tulare	7.25%
Mono	7.25%	Tuolumne	7.25%
Monterey	7.25%	Ventura	7.25%
Napa	7.75%	Yolo <sup>1</sup>	7.25%
Nevada <sup>1</sup>	7.375%	Yuba	7.25%

<sup>1</sup> Many cities and towns in California impose a district tax, which results in a higher sales and use tax rate than in other parts of the county. If you are reporting an item that was purchased for use in any of the following cities or towns, please use the appropriate tax rates for those areas. The following tax rates apply within the city limits or the town limits of the listed community.

County	City or Town with a Special Tax District	Tax Rate
El Dorado	Placerville	7.50%
Fresno	Clovis	8.175%
Imperial	Calexico	8.25%
Lake	Clearlake	7.75%
Los Angeles	Avalon	8.75%
Mendocino	Willits (effective October 1, 2003) <sup>2</sup>	7.75%
Nevada	Truckee	7.875%
Sonoma	Sebastopol (effective April 1, 2003) <sup>3</sup>	7.625%
Yolo	West Sacramento (effective April 1, 2003) <sup>4</sup>	7.75%
Yolo	Woodland	7.75%

<sup>2</sup> The tax rate in the City of Willits prior to October 1, 2003, is 7.25%.

<sup>3</sup> The tax rate in the City of Sebastopol prior to April 1, 2003, is 7.50%.

<sup>4</sup> The tax rate in the City of West Sacramento prior to April 1, 2003, is 7.25%.

## Line 23 – Voluntary Contributions

You may contribute part or all of your refund to the funds listed on Form 540 2EZ, Side 2. See page 10 for descriptions of the funds.

## Line 24 – Refund or No Amount Due

Complete the following worksheet:

A. Amount on line 22 .....

B. Amount on line 23 .....

C. Add line A and line B .....

D. Amount on line 20 .....

E. Subtract line C from Line D .....

The amount on line E will be refunded to you. Transfer this amount to Form 540 2EZ, line 24. If the refund is less than \$1.00, attach a written request to your Form 540 2EZ to receive the refund.

**Note: If the amount on line C is greater than the amount on line D, the amount on line E is the amount you owe. Transfer this amount to Form 540 2EZ, line 25.**

## Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. See the picture on page 11 for locating the bank information.

Assemble your tax return as shown on this page and mail it in the Franchise Tax Board envelope provided. Be sure to attach the **green** label to the front of the envelope.

The address is:

**FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0002**

## Line 25 – Amount You Owe

Add line 21, line 22, and line 23 and enter the total on line 25. This is the amount you owe.

Assemble your return as shown below and mail it in the Franchise Tax Board envelope provided. Be sure to attach the **white** label to the front of the envelope. The address is:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001.**

## Sign Your Tax Return

You must sign your tax return on Side 2. If you file a joint tax return, your spouse must sign it also.

**Note:** If you file a joint return, both you and your spouse are generally responsible for tax and any interest or penalties due on the return. If one spouse does not pay the tax, the other spouse may have to. See Innocent Spouse Relief on page 30.

If you pay a person to prepare your tax return, that person must sign on Side 2 and include either their social security number (or PTIN) or FEIN. A paid preparer must give you two copies of your tax return: one to file with the Franchise Tax Board and one to keep for your records.

## Assembling Your Tax Return

Attach your Form(s) W-2 to your return as shown.

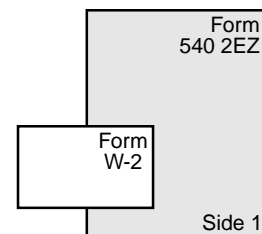
To help with our processing costs, please enclose but do not staple your payment to your return.

Please do **not** enclose a copy of your federal tax return or any other document with your Form 540 2EZ.

This will help us to reduce government processing and storage costs.

### Questions?

See Frequently Asked Questions on page 14 for information about filing requirements, amending your return, how long to keep your return, etc.



# Nonrefundable Renter's Credit Qualification Record

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Check the box which answers the questions below to see if you qualify.



**If you e-file, the software will ask you the questions needed to determine if you qualify for this credit.**

**1. Were you a resident<sup>1</sup> of California for the entire year in 2003?**

- ☐ **YES.** Go to the next question.  
☐ **NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, e-file, or see the back cover for downloading or ordering forms.

**2. Is the amount on Form 540 2EZ, line 13:**

- \$29,054 or less if single; or
  - \$58,108 or less if married filing jointly, head of household, or qualifying widow(er)?
- ☐ **YES.** Go to the next question.  
☐ **NO.** Stop here. You do not qualify for this credit.

**3. Did you pay rent, for at least half of 2003, on property (including a mobile home that you owned on rented land) in California which was your principal residence?**

- ☐ **YES.** Go to the next question.  
☐ **NO.** Stop here. You do not qualify for this credit.

**4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2003?**

- ☐ **NO.** Go to question 6.  
☐ **YES.** Go to question 5.

**5. For more than half the year, did you live in the home of the person who could claim you as a dependent in 2003?**

- ☐ **NO.** Go to question 6.  
☐ **YES.** Stop here. You do not qualify for this credit.

**6. Was the property you rented exempt<sup>2</sup> from property tax in 2003?**

- ☐ **NO.** Go to the next question.  
☐ **YES.** Stop here. You do not qualify for this credit.

**7. Did you claim the homeowner's property tax exemption<sup>3</sup> anytime during 2003.**

- ☐ **NO.** Go to question 8.  
☐ **YES.** Stop here. You do not qualify for this credit.

**8. Were you single in 2003?**

- ☐ **YES.** Go to question 11.  
☐ **NO.** Go to question 9.

**9. Did your spouse claim the homeowner's property tax exemption anytime during 2003?**

- ☐ **NO.** Go to question 11.  
☐ **YES.** Go to question 10.

**10. Did you and your spouse maintain separate residences for the entire year in 2003?**

- ☐ **YES.** Go to question 11.  
☐ **NO.** Stop here. You do not qualify for the credit.

**11. If you are:**

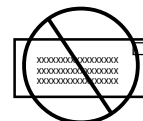
- Single, enter \$60 below.
- Married filing jointly, head of household, or qualifying widow(er), enter \$120 below.

\$ \_\_\_\_\_

Enter this amount on Form 540 2EZ, line 16.

**12. Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2003 which qualified you for this credit.**

**Do Not Mail This Record**



**Street Address**

**City, State, and ZIP Code**

**Dates Rented in 2003 (From \_\_\_\_\_ to \_\_\_\_\_)**

**a** \_\_\_\_\_

**b** \_\_\_\_\_

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

**Name**

**Street Address**

**City, State, ZIP Code, and Telephone Number**

**a** \_\_\_\_\_

**b** \_\_\_\_\_

<sup>1</sup> Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2003, and is otherwise qualified.

<sup>2</sup> Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit if you are otherwise qualified.

<sup>3</sup> Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. You can find the homeowner's property tax exemption information on your property tax bill from your County Assessor's office.



# Voluntary Contribution Fund Descriptions

You may make voluntary contributions of \$1 or more in whole dollar amounts to the following funds. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

Enter the amount you want to contribute on the line for the fund on Form 540 2EZ, Side 2.

Code	Fund Name and Description	Code	Fund Name and Description
◀ 52 ▶	<p><b>California Seniors Special Fund</b> If you and/or your spouse are 65 years of age* or older and claim the Senior Exemption Credit on line 15, you may make a combined total contribution of up to \$164 or \$82 per spouse. Contributions entered to this fund will be distributed to the Area Agency of Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.</p> <p>*If your 65th birthday is on January 1, 2004, you are considered to be age 65 on December 31, 2003.</p>	◀ 58 ▶	<p><b>California Firefighters' Memorial Fund.</b> Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families, and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be honored.</p>
◀ 53 ▶	<p><b>Alzheimer's Disease/Related Disorders Fund.</b> Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.</p>	◀ 59 ▶	<p><b>Emergency Food Assistance Program Fund.</b> Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.</p>
◀ 54 ▶	<p><b>California Fund for Senior Citizens.</b> Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.</p>	◀ 60 ▶	<p><b>California Peace Officer Memorial Foundation Fund.</b> Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.</p>
◀ 55 ▶	<p><b>Rare and Endangered Species Preservation Program.</b> Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.</p>	◀ 61 ▶	<p><b>Asthma and Lung Disease Research Fund.</b> Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provide grants to develop and advance the understanding of the causes of lung disease, the third leading cause of death. Find out more at <a href="http://www.californialung.org">www.californialung.org</a>.</p>
◀ 56 ▶	<p><b>State Children's Trust Fund for the Prevention of Child Abuse.</b> Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.</p>	◀ 62 ▶	<p><b>California Missions Foundation Fund</b> Contributions will be used to restore and repair the Spanish colonial and mission-era missions in this state and to preserve the artworks and artifacts of these missions.</p>
◀ 57 ▶	<p><b>California Breast Cancer Research Fund.</b> Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please go to Website <a href="http://www.ucop.edu/srphome/bcrp/">www.ucop.edu/srphome/bcrp/</a>. Your contribution can help make breast cancer a disease of the past.</p>		

# Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. The illustration here shows which bank numbers you need to request direct deposit.



Use a check (not a deposit slip) to find the bank numbers you need. Contact your financial institution for assistance in getting the correct routing number.

Franchise Tax Board is not responsible when a financial institution rejects a direct deposit. If the bank or financial institution rejects the direct deposit due to an error in the routing number or account number, Franchise Tax Board will issue a paper check.

# Paying Your Taxes

## General Information

You must pay 100% of the amount you owe by April 15, 2004, to avoid interest and penalties. There are several ways to pay your tax:

- Check or money order
- Electronic funds withdrawal
- Credit card
- Pre-approved monthly installments

## Check or Money Order (no cash please)

Make your check or money order payable to the Franchise Tax Board. Do not send cash. Write your social security number and 2003 Form 540 2EZ on the check or money order. How you mail your check depends on how you filed your return.

**e-file:** If you did not choose electronic funds withdrawal, the software will print a payment voucher for you, form FTB 3582. Mail your check or money order and the voucher to the address shown on the voucher. **Note: Do not** mail a copy of your tax return.

**Form 540 2EZ:** Enclose but do not staple your check or money order to the front of the return; see the instructions on page 8.

## Electronic Funds Withdrawal

Instead of paying by check you can use this convenient option if you e-file. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. Use the illustration above to find your bank information. Your tax preparation software will offer this option.

## Web Pay

Enjoy the convenience of online bill payment with Franchise Tax Board's Web pay. This secure service lets you pay the current amount you owe, as well as any future payments of bills. Go to **www.ftb.ca.gov** and follow the Quick Link to Payment Options. Log on using your social security number and your current customer service number (CSN).

## Credit Card



Use your Discover/NOVUS, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The Franchise Tax Board has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

### When will my payment be effective?

Your payment is effective on the same day you charge it.

### What if I change my mind?

You cannot cancel the charge through Official Payments Corp. If you change your mind, you must go through your credit card company to reverse the transaction. If you reverse the transaction, we may charge you applicable penalties, interest, or other fees for nonpayment or late payment of your tax liability.

(continued on following page)

## Paying Your Taxes (continued)

### How much is the convenience fee?

2.5% of the amount charged or a minimum fee of \$1.00 Example: A tax payment of \$753.56 will have a convenience fee of \$18.84 (\$18.839 rounded to the nearest cent). Official Payments Corp. will tell you your fee before you complete your transaction. You can decide whether to complete the transaction at that time.

### How do I use my credit card to pay my taxes?

1. Once you have determined how much you owe, gather your credit card information and complete the worksheet below.
2. Go to the Official Payments Corp. online payment center at **www.officialpayments.com** or call the toll-free number (800) 2PAY-TAX or (800) 272-9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance Monday through Friday, 9 a.m. to 5 p.m. PST.

After authorization of your payment, you will be given a confirmation number. Keep this number with your tax records.

**Assistance for persons with disabilities.** The Franchise Tax Board complies with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Credit Card Information – Keep for Your Records	
1. Jurisdiction Code	1 5 5 5
2. Amount you are paying: \$	
3. Your SSN:	
Spouse's SSN:	
First 4 letters of last name:	
First 4 letters of spouse's last name:	
4. Tax year:	
5. Home phone:	
6. Credit card no.:	
7. Expiration date:	MMYYYY
8. ZIP Code for address where your monthly credit card bill is sent:	

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number below and **save this page for your records.**

Date: \_\_\_\_\_ Confirmation No. \_\_\_\_\_

### Request Monthly Installments

Pay as much as you can when you file your return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically, go to **www.ftb.ca.gov** to complete and file form FTB 3567. To submit your request by mail, go to our Website at **www.ftb.ca.gov** to download and print the form or call (800) 338-0505 to order the form by phone. Mail the completed form to FTB at the address shown on the form.

## **Payment Voucher for Automatic Extension for Individuals**

## FTB 3519 2003

# Frequently Asked Questions

## 1. Do I have to file?

In general, you must file a California return if:

**Single, or head of household, and either your:**

- gross income is more than \$12,346 or
- adjusted gross income is more than \$9,877

**Married filing jointly and either your:**

- gross income is more than \$24,692 or
- adjusted gross income is more than \$19,753

**Qualifying widow(er) and either your:**

- gross income is more than \$20,913 or
- adjusted gross income is more than \$18,444

**Can be claimed as a dependent of another taxpayer** and either your gross income or adjusted gross income is more than your standard deduction (use worksheet below):

- |  |   |         |
|--|---|---------|
| 1. Enter total wages (Form(s) W-2, box 1) . . . .  | 1 | _____   |
| 2. Add \$250 to the amount on line 1 . . . . .   | 2 | _____   |
| 3. Minimum standard deduction . . . . .  | 3 | \$750   |
| 4. Enter the larger of line 2 or line 3 . . . . .  | 4 | _____   |
| 5. Enter your filing status amount . . . . .   | 5 | _____   |
| • Single . . . . .   |   | \$3,070 |
| • Married filing jointly, head of household,<br>or qualifying widow(er) . . . . .        |   | \$6,140 |
| 6. Standard deduction for dependents.<br>Enter the smaller of line 4 or line 5 . . . . . | 6 | _____   |

Also see page 5 for filing requirements.

## 2. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. This service is provided from January 15, through April 15. For locations, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 852-5711.

## 3. When do I have to file?

Your tax return is due on April 15, 2004, but if you can't file by that date you get an automatic, paperless extension to October 15, 2004. Any tax due must be paid by April 15, 2004, to avoid penalties and interest. See form FTB 3519 on page 13. If you make an extension payment with form FTB 3519, you can e-file or use Form 540A, Form 540, or the Long or Short Form 540NR when you do file your return.

If you are in the military, you may be entitled to certain extensions. For further information, refer to FTB Pub. 1032, Tax Information for Military Personnel.

## 4. I don't have my W-2s. What do I do?

If you did not receive all your Form(s) W-2 by January 31, 2004, contact your employer(s). Only your employer(s) can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

## 5. Should I round cents to dollars?

Yes, please round cents to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$123.49 becomes \$123 and \$725.50 becomes \$726.

## 6. I owe tax, but don't have the money. What can I do?

You must pay your taxes by the due date to avoid interest and penalties. If you cannot pay by check or by electronic funds withdrawal on or before the due date, you may pay by credit card or request approval to make monthly payments. See page 11 and page 12, Paying Your Taxes.

## 7. How can I find out about the status of my refund?

Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505. See the back cover for more information.

## 8. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the return or four years from the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

## 9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) as a fillable form, or you can call (800) 852-5711, and select option 5.

After filing a tax return, you should notify the FTB of a change of address for up to four years, especially if you leave the state or no longer have a requirement to file a California return.

## 10. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION  
FRANCHISE TAX BOARD  
PO BOX 1998  
RANCHO CORDOVA, CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See Automated Phone Service on the back cover.



If you need to amend your tax return, use Form 540X. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) to download and print the form, or call (800) 338-0505 and enter code 908.

**Note:** You **do not** have to file Form 540X, or send a copy of the federal adjustments, if the changes do not affect your California tax liability.

## California Resident Income Tax Return 2003

540 2EZ C1 Side 1

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name										Initial		Last name										P	
If joint return, spouse's first name										Initial		Last name										AC	
Number and street, PO Box, or rural route														Apt. no.				PMB no.				A	
City, town, or post office														State		ZIP Code						R	

## Step 1a

SSN

Your social security number

--	--	--	--	--	--	--	--	--	--

Spouse's social security number

--	--	--	--	--	--	--	--	--	--

## IMPORTANT:

Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

Filing Status. Fill in the circle for your filing status. See page 5.

- 1 ☐ Single
- 2 ☐ Married filing jointly
- 4 ☐ Head of household. STOP! See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Year spouse died \_\_\_\_\_.

## Step 3

Exemptions

Dependent  
Exemptions

- 6 If another person can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- 7 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 7
- 8 Number of dependents. (Do not include yourself or your spouse). ..... ● 8
- Name: \_\_\_\_\_ Name: \_\_\_\_\_ Name: \_\_\_\_\_

## Step 4

Taxable  
Income and  
CreditsEnclose, but do  
not staple, any  
payment.

- 9 Total wages (Form W-2, box 16) See page 6 ..... ● 9
- 10 Total interest income (Form 1099-INT, box 1) ..... 10
- 11 Unemployment compensation ..... 11
- 12 U.S. Social security or railroad retirement ... 12
- 13 Add line 9 and line 10. **Caution:** Do not include line 11 and line 12 ..... ● 13
- 14 Using the 2EZ Table for your filing status, enter the tax for the amount on line 13 (If you filled in the circle on line 6, STOP. See page 6) ..... 14
- 15 Senior Exemption: If you entered 1 in the box on line 7, enter \$82. If you entered 2 in the box on line 7, enter \$164 ..... 15
- 16 Nonrefundable renter's credit. See page 7 ..... ● 16
- 17 Add line 15 and line 16 ..... 17
- 18 Subtract line 17 from line 14. If zero or less, enter -0- ..... ● 18

## Step 5

Overpaid  
Tax/ Tax  
Due/Use TaxAttach a copy of  
your Form(s) W-2.

- 19 Total tax withheld (Form W-2, box 17) ..... ■ 19
- 20 Overpaid tax. If line 19 is more than line 18, subtract line 18 from line 19 .... ■ 20
- 21 Tax due. If line 19 is less than line 18, subtract line 19 from line 18. See page 7 ..... 21
- 22 Use tax. See page 7 ..... ● 22



## California Resident Income Tax Return 2003

540 2EZ C1 Side 1

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name										Initial		Last name										P	
If joint return, spouse's first name										Initial		Last name										AC	
Number and street, PO Box, or rural route														Apt. no.				PMB no.				A	
City, town, or post office														State		ZIP Code						R	

## Step 1a

SSN

Your social security number

--	--	--	--	--	--	--	--	--	--

Spouse's social security number

--	--	--	--	--	--	--	--	--	--

## IMPORTANT:

Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

Filing Status. Fill in the circle for your filing status. See page 5.

- 1 ☐ Single  
 2 ☐ Married filing jointly  
 4 ☐ Head of household. STOP! See instructions.  
 5 ☐ Qualifying widow(er) with dependent child. Year spouse died \_\_\_\_\_.

## Step 3

Exemptions

Dependent  
Exemptions

- 6 If another person can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- 7 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 7
- 8 Number of dependents. (Do not include yourself or your spouse). ..... ● 8
- Name: \_\_\_\_\_ Name: \_\_\_\_\_ Name: \_\_\_\_\_

## Step 4

Taxable  
Income and  
CreditsEnclose, but do  
not staple, any  
payment.

- 9 Total wages (Form W-2, box 16) See page 6 ..... ● 9
- 10 Total interest income (Form 1099-INT, box 1) ..... 10
- 11 Unemployment compensation ..... 11
- 12 U.S. Social security or railroad retirement ... 12
- 13 Add line 9 and line 10. **Caution:** Do not include line 11 and line 12 ..... ● 13
- 14 Using the 2EZ Table for your filing status, enter the tax for the amount on line 13 (If you filled in the circle on line 6, STOP. See page 6) ..... 14
- 15 Senior Exemption: If you entered 1 in the box on line 7, enter \$82. If you entered 2 in the box on line 7, enter \$164 ..... 15
- 16 Nonrefundable renter's credit. See page 7 ..... ● 16
- 17 Add line 15 and line 16 ..... 17
- 18 Subtract line 17 from line 14. If zero or less, enter -0- ..... ● 18

## Step 5

Overpaid  
Tax/ Tax  
Due/Use TaxAttach a copy of  
your Form(s) W-2.

- 19 Total tax withheld (Form W-2, box 17) ..... ■ 19
- 20 Overpaid tax. If line 19 is more than line 18, subtract line 18 from line 19 .... ■ 20
- 21 Tax due. If line 19 is less than line 18, subtract line 19 from line 18. See page 7 ..... 21
- 22 Use tax. See page 7 ..... ● 22





## 2003 California 2EZ Table

This table gives you credit of \$3,070 for your standard deduction, \$82 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	10,220	0	0	0	0
10,221	10,320	2	0	0	0
10,321	10,420	4	0	0	0
10,421	10,520	6	0	0	0
10,521	10,620	8	0	0	0
10,621	10,720	10	0	0	0
10,721	10,820	12	0	0	0
10,821	10,920	14	0	0	0
10,921	11,020	16	0	0	0
11,021	11,120	18	0	0	0
11,121	11,220	20	0	0	0
11,221	11,320	22	0	0	0
11,321	11,420	24	0	0	0
11,421	11,520	26	0	0	0
11,521	11,620	28	0	0	0
11,621	11,720	30	0	0	0
11,721	11,820	32	0	0	0
11,821	11,920	34	0	0	0
11,921	12,020	36	0	0	0
12,021	12,120	38	0	0	0
12,121	12,220	40	0	0	0
12,221	12,320	42	0	0	0
12,321	12,420	44	0	0	0
12,421	12,520	46	0	0	0
12,521	12,620	48	0	0	0
12,621	12,720	50	0	0	0
12,721	12,820	52	0	0	0
12,821	12,920	54	0	0	0
12,921	13,020	56	0	0	0
13,021	13,120	58	0	0	0
13,121	13,220	60	0	0	0
13,221	13,320	62	0	0	0
13,321	13,420	64	0	0	0
13,421	13,520	66	0	0	0
13,521	13,620	68	0	0	0
13,621	13,720	70	0	0	0
13,721	13,820	72	0	0	0
13,821	13,920	74	0	0	0
13,921	14,020	76	0	0	0
14,021	14,120	78	0	0	0
14,121	14,220	80	0	0	0
14,221	14,320	82	0	0	0
14,321	14,420	84	0	0	0
14,421	14,520	86	0	0	0
14,521	14,620	88	0	0	0
14,621	14,720	90	0	0	0
14,721	14,820	92	0	0	0
14,821	14,920	94	0	0	0
14,921	15,020	96	0	0	0
15,021	15,120	98	0	0	0
15,121	15,220	100	0	0	0
15,221	15,320	102	0	0	0
15,321	15,420	104	0	0	0
15,421	15,520	106	0	0	0
15,521	15,620	108	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
15,621	15,720	110	0	0	0
15,721	15,820	112	0	0	0
15,821	15,920	114	0	0	0
15,921	16,020	116	0	0	0
16,021	16,120	118	0	0	0
16,121	16,220	120	0	0	0
16,221	16,320	122	0	0	0
16,321	16,420	124	0	0	0
16,421	16,520	126	0	0	0
16,521	16,620	128	0	0	0
16,621	16,720	130	0	0	0
16,721	16,820	132	0	0	0
16,821	16,920	134	0	0	0
16,921	17,020	136	0	0	0
17,021	17,120	138	0	0	0
17,121	17,220	140	0	0	0
17,221	17,320	144	0	0	0
17,321	17,420	148	0	0	0
17,421	17,520	152	0	0	0
17,521	17,620	156	0	0	0
17,621	17,720	160	0	0	0
17,721	17,820	164	0	0	0
17,821	17,920	168	0	0	0
17,921	18,020	172	0	0	0
18,021	18,120	176	0	0	0
18,121	18,220	180	0	0	0
18,221	18,320	184	0	0	0
18,321	18,420	188	0	0	0
18,421	18,520	192	0	0	0
18,521	18,620	196	0	0	0
18,621	18,720	200	0	0	0
18,721	18,820	204	0	0	0
18,821	18,920	208	0	0	0
18,921	19,020	212	0	0	0
19,021	19,120	216	0	0	0
19,121	19,220	220	0	0	0
19,221	19,320	224	0	0	0
19,321	19,420	228	0	0	0
19,421	19,520	232	0	0	0
19,521	19,620	236	0	0	0
19,621	19,720	240	0	0	0
19,721	19,820	244	0	0	0
19,821	19,920	248	0	0	0
19,921	20,020	252	0	0	0
20,021	20,120	256	0	0	0
20,121	20,220	260	3	0	0
20,221	20,320	264	7	0	0
20,321	20,420	268	11	0	0
20,421	20,520	272	15	0	0
20,521	20,620	276	19	0	0
20,621	20,720	280	23	0	0
20,721	20,820	284	27	0	0
20,821	20,920	288	31	0	0
20,921	21,020	292	35	0	0
21,021	21,120	296	39	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
21,121	21,220	300	43	0	0
21,221	21,320	304	47	0	0
21,321	21,420	308	51	0	0
21,421	21,520	312	55	0	0
21,521	21,620	316	59	0	0
21,621	21,720	320	63	0	0
21,721	21,820	324	67	0	0
21,821	21,920	328	71	0	0
21,921	22,020	332	75	0	0
22,021	22,120	336	79	0	0
22,121	22,220	340	83	0	0
22,221	22,320	344	87	0	0
22,321	22,420	348	91	0	0
22,421	22,520	352	95	0	0
22,521	22,620	356	99	0	0
22,621	22,720	360	103	0	0
22,721	22,820	364	107	0	0
22,821	22,920	368	111	0	0
22,921	23,020	372	115	0	0
23,021	23,120	376	119	0	0
23,121	23,220	380	123	0	0
23,221	23,320	384	127	0	0
23,321	23,420	388	131	0	0
23,421	23,520	392	135	0	0
23,521	23,620	396	139	0	0
23,621	23,720	400	143	0	0
23,721	23,820	404	147	0	0
23,821	23,920	408	151	0	0
23,921	24,020	412	155	0	0
24,021	24,120	416	159	0	0
24,121	24,220	420	163	0	0
24,221	24,320	424	167	0	0
24,321	24,420	428	171	0	0
24,421	24,520	432	175	0	0
24,521	24,620	436	179	0	0
24,621	24,720	440	183	0	0
24,721	24,820	444	187	0	0
24,821	24,920	448	191	0	0
24,921	25,020	452	195	0	0
25,021	25,120	456	199	0	0
25,121	25,220	460	203	0	0
25,221	25,320	464	207	0	0
25,321	25,420	468	211	0	0
25,421	25,520	474	217	0	0
25,521	25,620	480	223	0	0
25,621	25,720	486	229	0	0
25,721	25,820	492	235	0	0
25,821	25,920	498	241	0	0
25,921	26,020	504	247	0	0
26,021	26,120	510	253	0	0
26,121	26,220	516	259	2	0
26,221	26,320	522	265	8	0
26,321	26,420	528	271	14	0
26,421	26,520	534	277	20	0
26,521	26,620	540	283	26	0

# 2003 California 2EZ Table

**Single**  
*(continued)*

This table gives you credit of \$3,070 for your standard deduction, \$82 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
26,621	26,720	546	289	32	0	
26,721	26,820	552	295	38	0	
26,821	26,920	558	301	44	0	
26,921	27,020	564	307	50	0	
27,021	27,120	570	313	56	0	
27,121	27,220	576	319	62	0	
27,221	27,320	582	325	68	0	
27,321	27,420	588	331	74	0	
27,421	27,520	594	337	80	0	
27,521	27,620	600	343	86	0	
27,621	27,720	606	349	92	0	
27,721	27,820	612	355	98	0	
27,821	27,920	618	361	104	0	
27,921	28,020	624	367	110	0	
28,021	28,120	630	373	116	0	
28,121	28,220	636	379	122	0	
28,221	28,320	642	385	128	0	
28,321	28,420	648	391	134	0	
28,421	28,520	654	397	140	0	
28,521	28,620	660	403	146	0	
28,621	28,720	666	409	152	0	
28,721	28,820	672	415	158	0	
28,821	28,920	678	421	164	0	
28,921	29,020	684	427	170	0	
29,021	29,120	690	433	176	0	
29,121	29,220	696	439	182	0	
29,221	29,320	702	445	188	0	
29,321	29,420	708	451	194	0	
29,421	29,520	714	457	200	0	
29,521	29,620	720	463	206	0	
29,621	29,720	726	469	212	0	
29,721	29,820	732	475	218	0	
29,821	29,920	738	481	224	0	
29,921	30,020	744	487	230	0	
30,021	30,120	750	493	236	0	
30,121	30,220	756	499	242	0	
30,221	30,320	762	505	248	0	
30,321	30,420	768	511	254	0	
30,421	30,520	774	517	260	3	
30,521	30,620	780	523	266	9	
30,621	30,720	786	529	272	15	
30,721	30,820	792	535	278	21	
30,821	30,920	798	541	284	27	
30,921	31,020	804	547	290	33	
31,021	31,120	810	553	296	39	
31,121	31,220	816	559	302	45	
31,221	31,320	822	565	308	51	
31,321	31,420	828	571	314	57	
31,421	31,520	834	577	320	63	
31,521	31,620	840	583	326	69	
31,621	31,720	846	589	332	75	
31,721	31,820	852	595	338	81	
31,821	31,920	858	601	344	87	
31,921	32,020	864	607	350	93	
32,021	32,120	870	613	356	99	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
32,121	32,220	876	619	362	105	
32,221	32,320	882	625	368	111	
32,321	32,420	888	631	374	117	
32,421	32,520	894	637	380	123	
32,521	32,620	900	643	386	129	
32,621	32,720	906	649	392	135	
32,721	32,820	912	655	398	141	
32,821	32,920	918	661	404	147	
32,921	33,020	924	667	410	153	
33,021	33,120	930	673	416	159	
33,121	33,220	936	679	422	165	
33,221	33,320	942	685	428	171	
33,321	33,420	948	691	434	177	
33,421	33,520	954	697	440	183	
33,521	33,620	960	703	446	189	
33,621	33,720	966	709	452	195	
33,721	33,820	972	715	458	201	
33,821	33,920	978	721	464	207	
33,921	34,020	984	727	470	213	
34,021	34,120	990	733	476	219	
34,121	34,220	996	739	482	225	
34,221	34,320	1,002	745	488	231	
34,321	34,420	1,008	751	494	237	
34,421	34,520	1,014	757	500	243	
34,521	34,620	1,020	763	506	249	
34,621	34,720	1,026	769	512	255	
34,721	34,820	1,032	775	518	261	
34,821	34,920	1,038	781	524	267	
34,921	35,020	1,044	787	530	273	
35,021	35,120	1,050	793	536	279	
35,121	35,220	1,056	799	542	285	
35,221	35,320	1,062	805	548	291	
35,321	35,420	1,068	811	554	297	
35,421	35,520	1,074	817	560	303	
35,521	35,620	1,080	823	566	309	
35,621	35,720	1,086	829	572	315	
35,721	35,820	1,092	835	578	321	
35,821	35,920	1,098	841	584	327	
35,921	36,020	1,104	847	590	333	
36,021	36,120	1,110	853	596	339	
36,121	36,220	1,116	859	602	345	
36,221	36,320	1,122	865	608	351	
36,321	36,420	1,128	871	614	357	
36,421	36,520	1,134	877	620	363	
36,521	36,620	1,140	883	626	369	
36,621	36,720	1,146	889	632	375	
36,721	36,820	1,152	895	638	381	
36,821	36,920	1,158	901	644	387	
36,921	37,020	1,164	907	650	393	
37,021	37,120	1,170	913	656	399	
37,121	37,220	1,176	919	662	405	
37,221	37,320	1,182	925	668	411	
37,321	37,420	1,188	931	674	417	
37,421	37,520	1,194	937	680	423	
37,521	37,620	1,200	943	686	429	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
37,621	37,720	1,278	1,021	764	507	
37,721	37,820	1,286	1,029	772	515	
37,821	37,920	1,294	1,037	780	523	
37,921	38,020	1,302	1,045	788	531	
38,021	38,120	1,310	1,053	796	539	
38,121	38,220	1,318	1,061	804	547	
38,221	38,320	1,326	1,069	812	555	
38,321	38,420	1,334	1,077	820	563	
38,421	38,520	1,342	1,085	828	571	
38,521	38,620	1,350	1,093	836	579	
38,621	38,720	1,358	1,101	844	587	
38,721	38,820	1,366	1,109	852	595	
38,821	38,920	1,374	1,117	860	603	
38,921	39,020	1,382	1,125	868	611	
39,021	39,120	1,390	1,133	876	619	
39,121	39,220	1,398	1,141	884	627	
39,221	39,320	1,406	1,149	892	635	
39,321	39,420	1,414	1,157	900	643	
39,421	39,520	1,422	1,165	908	651	
39,521	39,620	1,430	1,173	916	659	
39,621	39,720	1,438	1,181	924	667	
39,721	39,820	1,446	1,189	932	675	
39,821	39,920	1,454	1,197	940	683	
39,921	40,020	1,462	1,205	948	691	
40,021	40,120	1,470	1,213	956	699	
40,121	40,220	1,478	1,221	964	707	
40,221	40,320	1,486	1,229	972	715	
40,321	40,420	1,494	1,237	980	723	
40,421	40,520	1,502	1,245	988	731	
40,521	40,620	1,510	1,253	996	739	
40,621	40,720	1,518	1,261	1,004	747	
40,721	40,820	1,526	1,269	1,012	755	
40,821	40,920	1,534	1,277	1,020	763	
40,921	41,020	1,542	1,285	1,028	771	
41,021	41,120	1,550	1,293	1,036	779	
41,121	41,220	1,558	1,301	1,044	787	
41,221	41,320	1,566	1,309	1,052	795	
41,321	41,420	1,574	1,317	1,060	803	
41,421	41,520	1,582	1,325	1,068	811	
41,521	41,620	1,590	1,333	1,076	819	
41,621	41,720	1,598	1,341	1,084	827	
41,721	41,820	1,606	1,349	1,092	835	
41,821	41,920	1,614	1,357	1,100	843	
41,921	42,020	1,622	1,365	1,108	851	
42,021	42,120	1,630	1,373	1,116	859	
42,121	42,220	1,638	1,381	1,124	867	
42,221	42,320	1,647	1,390	1,133	876	
42,321	42,420	1,656	1,399	1,142	885	
42,421	42,520	1,666	1,409	1,152	895	
42,521	42,620	1,675	1,418	1,161	904	
42,621	42,720	1,684	1,427	1,170	913	
42,721	42,820	1,694	1,437	1,180	923	
42,821	42,920	1,703	1,446	1,189	932	
42,921	43,020	1,712	1,455	1,198	941	
43,021	43,120	1,722	1,465	1,208	951	

# 2003 California 2EZ Table

**Single**  
*(continued)*

This table gives you credit of \$3,070 for your standard deduction, \$82 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
43,121	43,220	1,731	1,474	1,217	960
43,221	43,320	1,740	1,483	1,226	969
43,321	43,420	1,749	1,492	1,235	978
43,421	43,520	1,759	1,502	1,245	988
43,521	43,620	1,768	1,511	1,254	997
43,621	43,720	1,777	1,520	1,263	1,006
43,721	43,820	1,787	1,530	1,273	1,016
43,821	43,920	1,796	1,539	1,282	1,025
43,921	44,020	1,805	1,548	1,291	1,034
44,021	44,120	1,815	1,558	1,301	1,044
44,121	44,220	1,824	1,567	1,310	1,053
44,221	44,320	1,833	1,576	1,319	1,062
44,321	44,420	1,842	1,585	1,328	1,071
44,421	44,520	1,852	1,595	1,338	1,081
44,521	44,620	1,861	1,604	1,347	1,090
44,621	44,720	1,870	1,613	1,356	1,099
44,721	44,820	1,880	1,623	1,366	1,109
44,821	44,920	1,889	1,632	1,375	1,118
44,921	45,020	1,898	1,641	1,384	1,127
45,021	45,120	1,908	1,651	1,394	1,137
45,121	45,220	1,917	1,660	1,403	1,146
45,221	45,320	1,926	1,669	1,412	1,155
45,321	45,420	1,935	1,678	1,421	1,164
45,421	45,520	1,945	1,688	1,431	1,174
45,521	45,620	1,954	1,697	1,440	1,183

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
45,621	45,720	1,963	1,706	1,449	1,192
45,721	45,820	1,973	1,716	1,459	1,202
45,821	45,920	1,982	1,725	1,468	1,211
45,921	46,020	1,991	1,734	1,477	1,220
46,021	46,120	2,001	1,744	1,487	1,230
46,121	46,220	2,010	1,753	1,496	1,239
46,221	46,320	2,019	1,762	1,505	1,248
46,321	46,420	2,028	1,771	1,514	1,257
46,421	46,520	2,038	1,781	1,524	1,267
46,521	46,620	2,047	1,790	1,533	1,276
46,621	46,720	2,056	1,799	1,542	1,285
46,721	46,820	2,066	1,809	1,552	1,295
46,821	46,920	2,075	1,818	1,561	1,304
46,921	47,020	2,084	1,827	1,570	1,313
47,021	47,120	2,094	1,837	1,580	1,323
47,121	47,220	2,103	1,846	1,589	1,332
47,221	47,320	2,112	1,855	1,598	1,341
47,321	47,420	2,121	1,864	1,607	1,350
47,421	47,520	2,131	1,874	1,617	1,360
47,521	47,620	2,140	1,883	1,626	1,369
47,621	47,720	2,149	1,892	1,635	1,378
47,721	47,820	2,159	1,902	1,645	1,388
47,821	47,920	2,168	1,911	1,654	1,397
47,921	48,020	2,177	1,920	1,663	1,406
48,021	48,120	2,187	1,930	1,673	1,416

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
48,121	48,220	2,196	1,939	1,682	1,425
48,221	48,320	2,205	1,948	1,691	1,434
48,321	48,420	2,214	1,957	1,700	1,443
48,421	48,520	2,224	1,967	1,710	1,453
48,521	48,620	2,233	1,976	1,719	1,462
48,621	48,720	2,242	1,985	1,728	1,471
48,721	48,820	2,252	1,995	1,738	1,481
48,821	48,920	2,261	2,004	1,747	1,490
48,921	49,020	2,270	2,013	1,756	1,499
49,021	49,120	2,280	2,023	1,766	1,509
49,121	49,220	2,289	2,032	1,775	1,518
49,221	49,320	2,298	2,041	1,784	1,527
49,321	49,420	2,307	2,050	1,793	1,536
49,421	49,520	2,317	2,060	1,803	1,546
49,521	49,620	2,326	2,069	1,812	1,555
49,621	49,720	2,335	2,078	1,821	1,564
49,721	49,820	2,345	2,088	1,831	1,574
49,821	49,920	2,354	2,097	1,840	1,583
49,921	50,000	2,363	2,106	1,849	1,592
OVER \$50,000 YOU MUST USE FORM 540A OR FORM 540. Go to <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>					

## 2003 California 2EZ Table

# Married Filing Jointly or Qualifying Widow(er)

This table gives you credit of \$6,140 for your standard deduction, \$164 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	20,290	0	0	0	0
20,291	20,390	1	0	0	0
20,391	20,490	3	0	0	0
20,491	20,590	5	0	0	0
20,591	20,690	7	0	0	0
20,691	20,790	9	0	0	0
20,791	20,890	11	0	0	0
20,891	20,990	13	0	0	0
20,991	21,090	15	0	0	0
21,091	21,190	17	0	0	0
21,191	21,290	19	0	0	0
21,291	21,390	21	0	0	0
21,391	21,490	23	0	0	0
21,491	21,590	25	0	0	0
21,591	21,690	27	0	0	0
21,691	21,790	29	0	0	0
21,791	21,890	31	0	0	0
21,891	21,990	33	0	0	0
21,991	22,090	35	0	0	0
22,091	22,190	37	0	0	0
22,191	22,290	39	0	0	0
22,291	22,390	41	0	0	0
22,391	22,490	43	0	0	0
22,491	22,590	45	0	0	0
22,591	22,690	47	0	0	0
22,691	22,790	49	0	0	0
22,791	22,890	51	0	0	0
22,891	22,990	53	0	0	0
22,991	23,090	55	0	0	0
23,091	23,190	57	0	0	0
23,191	23,290	59	0	0	0
23,291	23,390	61	0	0	0
23,391	23,490	63	0	0	0
23,491	23,590	65	0	0	0
23,591	23,690	67	0	0	0
23,691	23,790	69	0	0	0
23,791	23,890	71	0	0	0
23,891	23,990	73	0	0	0
23,991	24,090	75	0	0	0
24,091	24,190	77	0	0	0
24,191	24,290	79	0	0	0
24,291	24,390	81	0	0	0
24,391	24,490	83	0	0	0
24,491	24,590	85	0	0	0
24,591	24,690	87	0	0	0
24,691	24,790	89	0	0	0
24,791	24,890	91	0	0	0
24,891	24,990	93	0	0	0
24,991	25,090	95	0	0	0
25,091	25,190	97	0	0	0
25,191	25,290	99	0	0	0
25,291	25,390	101	0	0	0
25,391	25,490	103	0	0	0
25,491	25,590	105	0	0	0
25,591	25,690	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
25,691	25,790	109	0	0	0
25,791	25,890	111	0	0	0
25,891	25,990	113	0	0	0
25,991	26,090	115	0	0	0
26,091	26,190	117	0	0	0
26,191	26,290	119	0	0	0
26,291	26,390	121	0	0	0
26,391	26,490	123	0	0	0
26,491	26,590	125	0	0	0
26,591	26,690	127	0	0	0
26,691	26,790	129	0	0	0
26,791	26,890	131	0	0	0
26,891	26,990	133	0	0	0
26,991	27,090	135	0	0	0
27,091	27,190	137	0	0	0
27,191	27,290	139	0	0	0
27,291	27,390	141	0	0	0
27,391	27,490	143	0	0	0
27,491	27,590	145	0	0	0
27,591	27,690	147	0	0	0
27,691	27,790	149	0	0	0
27,791	27,890	151	0	0	0
27,891	27,990	153	0	0	0
27,991	28,090	155	0	0	0
28,091	28,190	157	0	0	0
28,191	28,290	159	0	0	0
28,291	28,390	161	0	0	0
28,391	28,490	163	0	0	0
28,491	28,590	165	0	0	0
28,591	28,690	167	0	0	0
28,691	28,790	169	0	0	0
28,791	28,890	171	0	0	0
28,891	28,990	173	0	0	0
28,991	29,090	175	0	0	0
29,091	29,190	177	0	0	0
29,191	29,290	179	0	0	0
29,291	29,390	181	0	0	0
29,391	29,490	183	0	0	0
29,491	29,590	185	0	0	0
29,591	29,690	187	0	0	0
29,691	29,790	189	0	0	0
29,791	29,890	191	0	0	0
29,891	29,990	193	0	0	0
29,991	30,090	195	0	0	0
30,091	30,190	197	0	0	0
30,191	30,290	199	0	0	0
30,291	30,390	201	0	0	0
30,391	30,490	203	0	0	0
30,491	30,590	205	0	0	0
30,591	30,690	207	0	0	0
30,691	30,790	209	0	0	0
30,791	30,890	211	0	0	0
30,891	30,990	213	0	0	0
30,991	31,090	215	0	0	0
31,091	31,190	217	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
31,191	31,290	219	0	0	0
31,291	31,390	221	0	0	0
31,391	31,490	223	0	0	0
31,491	31,590	225	0	0	0
31,591	31,690	227	0	0	0
31,691	31,790	229	0	0	0
31,791	31,890	231	0	0	0
31,891	31,990	233	0	0	0
31,991	32,090	235	0	0	0
32,091	32,190	237	0	0	0
32,191	32,290	239	0	0	0
32,291	32,390	241	0	0	0
32,391	32,490	243	0	0	0
32,491	32,590	245	0	0	0
32,591	32,690	247	0	0	0
32,691	32,790	249	0	0	0
32,791	32,890	251	0	0	0
32,891	32,990	253	0	0	0
32,991	33,090	255	0	0	0
33,091	33,190	257	0	0	0
33,191	33,290	259	2	0	0
33,291	33,390	261	4	0	0
33,391	33,490	263	6	0	0
33,491	33,590	265	8	0	0
33,591	33,690	267	10	0	0
33,691	33,790	269	12	0	0
33,791	33,890	271	14	0	0
33,891	33,990	273	16	0	0
33,991	34,090	275	18	0	0
34,091	34,190	277	20	0	0
34,191	34,290	279	22	0	0
34,291	34,390	281	24	0	0
34,391	34,490	283	26	0	0
34,491	34,590	287	30	0	0
34,591	34,690	291	34	0	0
34,691	34,790	295	38	0	0
34,791	34,890	299	42	0	0
34,891	34,990	303	46	0	0
34,991	35,090	307	50	0	0
35,091	35,190	311	54	0	0
35,191	35,290	315	58	0	0
35,291	35,390	319	62	0	0
35,391	35,490	323	66	0	0
35,491	35,590	327	70	0	0
35,591	35,690	331	74	0	0
35,691	35,790	335	78	0	0
35,791	35,890	339	82	0	0
35,891	35,990	343	86	0	0
35,991	36,090	347	90	0	0
36,091	36,190	351	94	0	0
36,191	36,290	355	98	0	0
36,291	36,390	359	102	0	0
36,391	36,490	363	106	0	0
36,491	36,590	367	110	0	0
36,591	36,690	371	114	0	0



# Married Filing Jointly or Qualifying Widow(er) (continued)

## 2003 California 2EZ Table

This table gives you credit of \$6,140 for your standard deduction, \$164 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
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If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
36,691	36,790	375	118	0	0
36,791	36,890	379	122	0	0
36,891	36,990	383	126	0	0
36,991	37,090	387	130	0	0
37,091	37,190	391	134	0	0
37,191	37,290	395	138	0	0
37,291	37,390	399	142	0	0
37,391	37,490	403	146	0	0
37,491	37,590	407	150	0	0
37,591	37,690	411	154	0	0
37,691	37,790	415	158	0	0
37,791	37,890	419	162	0	0
37,891	37,990	423	166	0	0
37,991	38,090	427	170	0	0
38,091	38,190	431	174	0	0
38,191	38,290	435	178	0	0
38,291	38,390	439	182	0	0
38,391	38,490	443	186	0	0
38,491	38,590	447	190	0	0
38,591	38,690	451	194	0	0
38,691	38,790	455	198	0	0
38,791	38,890	459	202	0	0
38,891	38,990	463	206	0	0
38,991	39,090	467	210	0	0
39,091	39,190	471	214	0	0
39,191	39,290	475	218	0	0
39,291	39,390	479	222	0	0
39,391	39,490	483	226	0	0
39,491	39,590	487	230	0	0
39,591	39,690	491	234	0	0
39,691	39,790	495	238	0	0
39,791	39,890	499	242	0	0
39,891	39,990	503	246	0	0
39,991	40,090	507	250	0	0
40,091	40,190	511	254	0	0
40,191	40,290	515	258	1	0
40,291	40,390	519	262	5	0
40,391	40,490	523	266	9	0
40,491	40,590	527	270	13	0
40,591	40,690	531	274	17	0
40,691	40,790	535	278	21	0
40,791	40,890	539	282	25	0
40,891	40,990	543	286	29	0
40,991	41,090	547	290	33	0
41,091	41,190	551	294	37	0
41,191	41,290	555	298	41	0
41,291	41,390	559	302	45	0
41,391	41,490	563	306	49	0
41,491	41,590	567	310	53	0
41,591	41,690	571	314	57	0
41,691	41,790	575	318	61	0
41,791	41,890	579	322	65	0
41,891	41,990	583	326	69	0
41,991	42,090	587	330	73	0
42,091	42,190	591	334	77	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
42,191	42,290	595	338	81	0
42,291	42,390	599	342	85	0
42,391	42,490	603	346	89	0
42,491	42,590	607	350	93	0
42,591	42,690	611	354	97	0
42,691	42,790	615	358	101	0
42,791	42,890	619	362	105	0
42,891	42,990	623	366	109	0
42,991	43,090	627	370	113	0
43,091	43,190	631	374	117	0
43,191	43,290	635	378	121	0
43,291	43,390	639	382	125	0
43,391	43,490	643	386	129	0
43,491	43,590	647	390	133	0
43,591	43,690	651	394	137	0
43,691	43,790	655	398	141	0
43,791	43,890	659	402	145	0
43,891	43,990	663	406	149	0
43,991	44,090	667	410	153	0
44,091	44,190	671	414	157	0
44,191	44,290	675	418	161	0
44,291	44,390	679	422	165	0
44,391	44,490	683	426	169	0
44,491	44,590	687	430	173	0
44,591	44,690	691	434	177	0
44,691	44,790	695	438	181	0
44,791	44,890	699	442	185	0
44,891	44,990	703	446	189	0
44,991	45,090	707	450	193	0
45,091	45,190	711	454	197	0
45,191	45,290	715	458	201	0
45,291	45,390	719	462	205	0
45,391	45,490	723	466	209	0
45,491	45,590	727	470	213	0
45,591	45,690	731	474	217	0
45,691	45,790	735	478	221	0
45,791	45,890	739	482	225	0
45,891	45,990	743	486	229	0
45,991	46,090	747	490	233	0
46,091	46,190	751	494	237	0
46,191	46,290	755	498	241	0
46,291	46,390	759	502	245	0
46,391	46,490	763	506	249	0
46,491	46,590	767	510	253	0
46,591	46,690	771	514	257	0
46,691	46,790	775	518	261	4
46,791	46,890	779	522	265	8
46,891	46,990	783	526	269	12
46,991	47,090	787	530	273	16
47,091	47,190	791	534	277	20
47,191	47,290	795	538	281	24
47,291	47,390	799	542	285	28
47,391	47,490	803	546	289	32
47,491	47,590	807	550	293	36
47,591	47,690	811	554	297	40

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
47,691	47,790	815	558	301	44
47,791	47,890	819	562	305	48
47,891	47,990	823	566	309	52
47,991	48,090	827	570	313	56
48,091	48,190	831	574	317	60
48,191	48,290	835	578	321	64
48,291	48,390	839	582	325	68
48,391	48,490	843	586	329	72
48,491	48,590	847	590	333	76
48,591	48,690	851	594	337	80
48,691	48,790	855	598	341	84
48,791	48,890	859	602	345	88
48,891	48,990	863	606	349	92
48,991	49,090	867	610	353	96
49,091	49,190	871	614	357	100
49,191	49,290	875	618	361	104
49,291	49,390	879	622	365	108
49,391	49,490	883	626	369	112
49,491	49,590	887	630	373	116
49,591	49,690	891	634	377	120
49,691	49,790	895	638	381	124
49,791	49,890	899	642	385	128
49,891	49,990	903	646	389	132
49,991	50,090	907	650	393	136
50,091	50,190	911	654	397	140
50,191	50,290	915	658	401	144
50,291	50,390	919	662	405	148
50,391	50,490	923	666	409	152
50,491	50,590	927	670	413	156
50,591	50,690	931	674	417	160
50,691	50,790	935	678	421	164
50,791	50,890	941	684	427	170
50,891	50,990	947	690	433	176
50,991	51,090	953	696	439	182
51,091	51,190	959	702	445	188
51,191	51,290	965	708	451	194
51,291	51,390	971	714	457	200
51,391	51,490	977	720	463	206
51,491	51,590	983	726	469	212
51,591	51,690	989	732	475	218
51,691	51,790	995	738	481	224
51,791	51,890	1,001	744	487	230
51,891	51,990	1,007	750	493	236
51,991	52,090	1,013	756	499	242
52,091	52,190	1,019	762	505	248
52,191	52,290	1,025	768	511	254
52,291	52,390	1,031	774	517	260
52,391	52,490	1,037	780	523	266
52,491	52,590	1,043	786	529	272
52,591	52,690	1,049	792	535	278
52,691	52,790	1,055	798	541	284
52,791	52,890	1,061	804	547	290
52,891	52,990	1,067	810	553	296
52,991	53,090	1,073	816	559	302
53,091	53,190	1,079	822	565	308

# Married Filing Jointly or Qualifying Widow(er) (continued)

## 2003 California 2EZ Table

This table gives you credit of \$6,140 for your standard deduction, \$164 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

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If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
53,191	53,290	1,085	828	571	314
53,291	53,390	1,091	834	577	320
53,391	53,490	1,097	840	583	326
53,491	53,590	1,103	846	589	332
53,591	53,690	1,109	852	595	338
53,691	53,790	1,115	858	601	344
53,791	53,890	1,121	864	607	350
53,891	53,990	1,127	870	613	356
53,991	54,090	1,133	876	619	362
54,091	54,190	1,139	882	625	368
54,191	54,290	1,145	888	631	374
54,291	54,390	1,151	894	637	380
54,391	54,490	1,157	900	643	386
54,491	54,590	1,163	906	649	392
54,591	54,690	1,169	912	655	398
54,691	54,790	1,175	918	661	404
54,791	54,890	1,181	924	667	410
54,891	54,990	1,187	930	673	416
54,991	55,090	1,193	936	679	422
55,091	55,190	1,199	942	685	428
55,191	55,290	1,205	948	691	434
55,291	55,390	1,211	954	697	440
55,391	55,490	1,217	960	703	446
55,491	55,590	1,223	966	709	452
55,591	55,690	1,229	972	715	458
55,691	55,790	1,235	978	721	464
55,791	55,890	1,241	984	727	470
55,891	55,990	1,247	990	733	476
55,991	56,090	1,253	996	739	482
56,091	56,190	1,259	1,002	745	488
56,191	56,290	1,265	1,008	751	494
56,291	56,390	1,271	1,014	757	500
56,391	56,490	1,277	1,020	763	506
56,491	56,590	1,283	1,026	769	512
56,591	56,690	1,289	1,032	775	518
56,691	56,790	1,295	1,038	781	524
56,791	56,890	1,301	1,044	787	530
56,891	56,990	1,307	1,050	793	536
56,991	57,090	1,313	1,056	799	542
57,091	57,190	1,319	1,062	805	548
57,191	57,290	1,325	1,068	811	554
57,291	57,390	1,331	1,074	817	560
57,391	57,490	1,337	1,080	823	566
57,491	57,590	1,343	1,086	829	572
57,591	57,690	1,349	1,092	835	578
57,691	57,790	1,355	1,098	841	584
57,791	57,890	1,361	1,104	847	590
57,891	57,990	1,367	1,110	853	596
57,991	58,090	1,373	1,116	859	602
58,091	58,190	1,379	1,122	865	608
58,191	58,290	1,385	1,128	871	614
58,291	58,390	1,391	1,134	877	620
58,391	58,490	1,397	1,140	883	626
58,491	58,590	1,403	1,146	889	632
58,591	58,690	1,409	1,152	895	638

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
58,691	58,790	1,415	1,158	901	644
58,791	58,890	1,421	1,164	907	650
58,891	58,990	1,427	1,170	913	656
58,991	59,090	1,433	1,176	919	662
59,091	59,190	1,439	1,182	925	668
59,191	59,290	1,445	1,188	931	674
59,291	59,390	1,451	1,194	937	680
59,391	59,490	1,457	1,200	943	686
59,491	59,590	1,463	1,206	949	692
59,591	59,690	1,469	1,212	955	698
59,691	59,790	1,475	1,218	961	704
59,791	59,890	1,481	1,224	967	710
59,891	59,990	1,487	1,230	973	716
59,991	60,090	1,493	1,236	979	722
60,091	60,190	1,499	1,242	985	728
60,191	60,290	1,505	1,248	991	734
60,291	60,390	1,511	1,254	997	740
60,391	60,490	1,517	1,260	1,003	746
60,491	60,590	1,523	1,266	1,009	752
60,591	60,690	1,529	1,272	1,015	758
60,691	60,790	1,535	1,278	1,021	764
60,791	60,890	1,541	1,284	1,027	770
60,891	60,990	1,547	1,290	1,033	776
60,991	61,090	1,553	1,296	1,039	782
61,091	61,190	1,559	1,302	1,045	788
61,191	61,290	1,565	1,308	1,051	794
61,291	61,390	1,571	1,314	1,057	800
61,391	61,490	1,577	1,320	1,063	806
61,491	61,590	1,583	1,326	1,069	812
61,591	61,690	1,589	1,332	1,075	818
61,691	61,790	1,595	1,338	1,081	824
61,791	61,890	1,601	1,344	1,087	830
61,891	61,990	1,607	1,350	1,093	836
61,991	62,090	1,613	1,356	1,099	842
62,091	62,190	1,619	1,362	1,105	848
62,191	62,290	1,625	1,368	1,111	854
62,291	62,390	1,631	1,374	1,117	860
62,391	62,490	1,637	1,380	1,123	866
62,491	62,590	1,643	1,386	1,129	872
62,591	62,690	1,649	1,392	1,135	878
62,691	62,790	1,655	1,398	1,141	884
62,791	62,890	1,661	1,404	1,147	890
62,891	62,990	1,667	1,410	1,153	896
62,991	63,090	1,673	1,416	1,159	902
63,091	63,190	1,679	1,422	1,165	908
63,191	63,290	1,685	1,428	1,171	914
63,291	63,390	1,691	1,434	1,177	920
63,391	63,490	1,697	1,440	1,183	926
63,491	63,590	1,703	1,446	1,189	932
63,591	63,690	1,709	1,452	1,195	938
63,691	63,790	1,715	1,458	1,201	944
63,791	63,890	1,721	1,464	1,207	950
63,891	63,990	1,727	1,470	1,213	956
63,991	64,090	1,733	1,476	1,219	962
64,091	64,190	1,739	1,482	1,225	968

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
64,191	64,290	1,745	1,488	1,231	974
64,291	64,390	1,751	1,494	1,237	980
64,391	64,490	1,757	1,500	1,243	986
64,491	64,590	1,763	1,506	1,249	992
64,591	64,690	1,769	1,512	1,255	998
64,691	64,790	1,775	1,518	1,261	1,004
64,791	64,890	1,781	1,524	1,267	1,010
64,891	64,990	1,787	1,530	1,273	1,016
64,991	65,090	1,793	1,536	1,279	1,022
65,091	65,190	1,799	1,542	1,285	1,028
65,191	65,290	1,805	1,548	1,291	1,034
65,291	65,390	1,811	1,554	1,297	1,040
65,391	65,490	1,817	1,560	1,303	1,046
65,491	65,590	1,823	1,566	1,309	1,052
65,591	65,690	1,829	1,572	1,315	1,058
65,691	65,790	1,835	1,578	1,321	1,064
65,791	65,890	1,841	1,584	1,327	1,070
65,891	65,990	1,847	1,590	1,333	1,076
65,991	66,090	1,853	1,596	1,339	1,082
66,091	66,190	1,859	1,602	1,345	1,088
66,191	66,290	1,865	1,608	1,351	1,094
66,291	66,390	1,871	1,614	1,357	1,100
66,391	66,490	1,877	1,620	1,363	1,106
66,491	66,590	1,883	1,626	1,369	1,112
66,591	66,690	1,889	1,632	1,375	1,118
66,691	66,790	1,895	1,638	1,381	1,124
66,791	66,890	1,901	1,644	1,387	1,130
66,891	66,990	1,907	1,650	1,393	1,136
66,991	67,090	1,913	1,656	1,399	1,142
67,091	67,190	1,919	1,662	1,405	1,148
67,191	67,290	1,925	1,668	1,411	1,154
67,291	67,390	1,931	1,674	1,417	1,160
67,391	67,490	1,937	1,680	1,423	1,166
67,491	67,590	1,943	1,686	1,429	1,172
67,591	67,690	1,949	1,692	1,435	1,178
67,691	67,790	1,955	1,698	1,441	1,184
67,791	67,890	1,961	1,704	1,447	1,190
67,891	67,990	1,967	1,710	1,453	1,196
67,991	68,090	1,973	1,716	1,459	1,202
68,091	68,190	1,981	1,724	1,467	1,210
68,191	68,290	1,989	1,732	1,475	1,218
68,291	68,390	1,997	1,740	1,483	1,226
68,391	68,490	2,005	1,748	1,491	1,234
68,491	68,590	2,013	1,756	1,499	1,242
68,591	68,690	2,021	1,764	1,507	1,250
68,691	68,790	2,029	1,772	1,515	1,258
68,791	68,890	2,037	1,780	1,523	1,266
68,891	68,990	2,045	1,788	1,531	1,274
68,991	69,090	2,053	1,796	1,539	1,282
69,091	69,190	2,061	1,804	1,547	1,290
69,191	69,290	2,069	1,812	1,555	1,298
69,291	69,390	2,077	1,820	1,563	1,306
69,391	69,490	2,085	1,828	1,571	1,314
69,491	69,590	2,093	1,836	1,579	1,322
69,591	69,690	2,101	1,844	1,587	1,330

# Married Filing Jointly or Qualifying Widow(er) (continued)

## 2003 California 2EZ Table

This table gives you credit of \$6,140 for your standard deduction, \$164 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
69,691	69,790	2,109	1,852	1,595	1,338	
69,791	69,890	2,117	1,860	1,603	1,346	
69,891	69,990	2,125	1,868	1,611	1,354	
69,991	70,090	2,133	1,876	1,619	1,362	
70,091	70,190	2,141	1,884	1,627	1,370	
70,191	70,290	2,149	1,892	1,635	1,378	
70,291	70,390	2,157	1,900	1,643	1,386	
70,391	70,490	2,165	1,908	1,651	1,394	
70,491	70,590	2,173	1,916	1,659	1,402	
70,591	70,690	2,181	1,924	1,667	1,410	
70,691	70,790	2,189	1,932	1,675	1,418	
70,791	70,890	2,197	1,940	1,683	1,426	
70,891	70,990	2,205	1,948	1,691	1,434	
70,991	71,090	2,213	1,956	1,699	1,442	
71,091	71,190	2,221	1,964	1,707	1,450	
71,191	71,290	2,229	1,972	1,715	1,458	
71,291	71,390	2,237	1,980	1,723	1,466	
71,391	71,490	2,245	1,988	1,731	1,474	
71,491	71,590	2,253	1,996	1,739	1,482	
71,591	71,690	2,261	2,004	1,747	1,490	
71,691	71,790	2,269	2,012	1,755	1,498	
71,791	71,890	2,277	2,020	1,763	1,506	
71,891	71,990	2,285	2,028	1,771	1,514	
71,991	72,090	2,293	2,036	1,779	1,522	
72,091	72,190	2,301	2,044	1,787	1,530	
72,191	72,290	2,309	2,052	1,795	1,538	
72,291	72,390	2,317	2,060	1,803	1,546	
72,391	72,490	2,325	2,068	1,811	1,554	
72,491	72,590	2,333	2,076	1,819	1,562	
72,591	72,690	2,341	2,084	1,827	1,570	
72,691	72,790	2,349	2,092	1,835	1,578	
72,791	72,890	2,357	2,100	1,843	1,586	
72,891	72,990	2,365	2,108	1,851	1,594	
72,991	73,090	2,373	2,116	1,859	1,602	
73,091	73,190	2,381	2,124	1,867	1,610	
73,191	73,290	2,389	2,132	1,875	1,618	
73,291	73,390	2,397	2,140	1,883	1,626	
73,391	73,490	2,405	2,148	1,891	1,634	
73,491	73,590	2,413	2,156	1,899	1,642	
73,591	73,690	2,421	2,164	1,907	1,650	
73,691	73,790	2,429	2,172	1,915	1,658	
73,791	73,890	2,437	2,180	1,923	1,666	
73,891	73,990	2,445	2,188	1,931	1,674	
73,991	74,090	2,453	2,196	1,939	1,682	
74,091	74,190	2,461	2,204	1,947	1,690	
74,191	74,290	2,469	2,212	1,955	1,698	
74,291	74,390	2,477	2,220	1,963	1,706	
74,391	74,490	2,485	2,228	1,971	1,714	
74,491	74,590	2,493	2,236	1,979	1,722	
74,591	74,690	2,501	2,244	1,987	1,730	
74,691	74,790	2,509	2,252	1,995	1,738	
74,791	74,890	2,517	2,260	2,003	1,746	
74,891	74,990	2,525	2,268	2,011	1,754	
74,991	75,090	2,533	2,276	2,019	1,762	
75,091	75,190	2,541	2,284	2,027	1,770	

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
75,191	75,290	2,549	2,292	2,035	1,778	
75,291	75,390	2,557	2,300	2,043	1,786	
75,391	75,490	2,565	2,308	2,051	1,794	
75,491	75,590	2,573	2,316	2,059	1,802	
75,591	75,690	2,581	2,324	2,067	1,810	
75,691	75,790	2,589	2,332	2,075	1,818	
75,791	75,890	2,597	2,340	2,083	1,826	
75,891	75,990	2,605	2,348	2,091	1,834	
75,991	76,090	2,613	2,356	2,099	1,842	
76,091	76,190	2,621	2,364	2,107	1,850	
76,191	76,290	2,629	2,372	2,115	1,858	
76,291	76,390	2,637	2,380	2,123	1,866	
76,391	76,490	2,645	2,388	2,131	1,874	
76,491	76,590	2,653	2,396	2,139	1,882	
76,591	76,690	2,661	2,404	2,147	1,890	
76,691	76,790	2,669	2,412	2,155	1,898	
76,791	76,890	2,677	2,420	2,163	1,906	
76,891	76,990	2,685	2,428	2,171	1,914	
76,991	77,090	2,693	2,436	2,179	1,922	
77,091	77,190	2,701	2,444	2,187	1,930	
77,191	77,290	2,709	2,452	2,195	1,938	
77,291	77,390	2,717	2,460	2,203	1,946	
77,391	77,490	2,725	2,468	2,211	1,954	
77,491	77,590	2,733	2,476	2,219	1,962	
77,591	77,690	2,741	2,484	2,227	1,970	
77,691	77,790	2,749	2,492	2,235	1,978	
77,791	77,890	2,757	2,500	2,243	1,986	
77,891	77,990	2,765	2,508	2,251	1,994	
77,991	78,090	2,773	2,516	2,259	2,002	
78,091	78,190	2,781	2,524	2,267	2,010	
78,191	78,290	2,789	2,532	2,275	2,018	
78,291	78,390	2,797	2,540	2,283	2,026	
78,391	78,490	2,805	2,548	2,291	2,034	
78,491	78,590	2,813	2,556	2,299	2,042	
78,591	78,690	2,821	2,564	2,307	2,050	
78,691	78,790	2,829	2,572	2,315	2,058	
78,791	78,890	2,837	2,580	2,323	2,066	
78,891	78,990	2,845	2,588	2,331	2,074	
78,991	79,090	2,853	2,596	2,339	2,082	
79,091	79,190	2,861	2,604	2,347	2,090	
79,191	79,290	2,869	2,612	2,355	2,098	
79,291	79,390	2,877	2,620	2,363	2,106	
79,391	79,490	2,885	2,628	2,371	2,114	
79,491	79,590	2,893	2,636	2,379	2,122	
79,591	79,690	2,901	2,644	2,387	2,130	
79,691	79,790	2,909	2,652	2,395	2,138	
79,791	79,890	2,917	2,660	2,403	2,146	
79,891	79,990	2,925	2,668	2,411	2,154	
79,991	80,090	2,933	2,676	2,419	2,162	
80,091	80,190	2,941	2,684	2,427	2,170	
80,191	80,290	2,949	2,692	2,435	2,178	
80,291	80,390	2,957	2,700	2,443	2,186	
80,391	80,490	2,965	2,708	2,451	2,194	
80,491	80,590	2,973	2,716	2,459	2,202	
80,591	80,690	2,981	2,724	2,467	2,210	

If Your Income is...			Number of Dependents			
	At Least	But not over	0	1	2	3
80,691	80,790	2,989	2,732	2,475	2,218	
80,791	80,890	2,997	2,740	2,483	2,226	
80,891	80,990	3,005	2,748	2,491	2,234	
80,991	81,090	3,013	2,756	2,499	2,242	
81,091	81,190	3,021	2,764	2,507	2,250	
81,191	81,290	3,029	2,772	2,515	2,258	
81,291	81,390	3,037	2,780	2,523	2,266	
81,391	81,490	3,045	2,788	2,531	2,274	
81,491	81,590	3,053	2,796	2,539	2,282	
81,591	81,690	3,061	2,804	2,547	2,290	
81,691	81,790	3,069	2,812	2,555	2,298	
81,791	81,890	3,077	2,820	2,563	2,306	
81,891	81,990	3,085	2,828	2,571	2,314	
81,991	82,090	3,093	2,836	2,579	2,322	
82,091	82,190	3,101	2,844	2,587	2,330	
82,191	82,290	3,109	2,852	2,595	2,338	
82,291	82,390	3,117	2,860	2,603	2,346	
82,391	82,490	3,125	2,868	2,611	2,354	
82,491	82,590	3,133	2,876	2,619	2,362	
82,591	82,690	3,141	2,884	2,627	2,370	
82,691	82,790	3,149	2,892	2,635	2,378	
82,791	82,890	3,157	2,900	2,643	2,386	
82,891	82,990	3,165	2,908	2,651	2,394	
82,991	83,090	3,173	2,916	2,659	2,402	
83,091	83,190	3,181	2,924	2,667	2,410	
83,191	83,290	3,189	2,932	2,675	2,418	
83,291	83,390	3,197	2,940	2,683	2,426	
83,391	83,490	3,205	2,948	2,691	2,434	
83,491	83,590	3,213	2,956	2,699	2,442	
83,591	83,690	3,221	2,964	2,707	2,450	
83,691	83,790	3,229	2,972	2,715	2,458	
83,791	83,890	3,237	2,980	2,723	2,466	
83,891	83,990	3,245	2,988	2,731	2,474	
83,991	84,090	3,253	2,996	2,739	2,482	
84,091	84,190	3,261	3,004	2,747	2,490	
84,191	84,290	3,269	3,012	2,755	2,498	
84,291	84,390	3,277	3,020	2,763	2,506	
84,391	84,490	3,285	3,028	2,771	2,514	
84,491	84,590	3,294	3,037	2,780	2,523	
84,591	84,690	3,304	3,047	2,790	2,533	
84,691	84,790	3,313	3,056	2,799	2,542	
84,791	84,890	3,322	3,065	2,808	2,551	
84,891	84,990	3,332	3,075	2,818	2,561	
84,991	85,090	3,341	3,084	2,827	2,570	
85,091	85,190	3,350	3,093	2,836	2,579	
85,191	85,290	3,359	3,102	2,845	2,588	
85,291	85,390	3,369	3,112	2,855	2,598	
85,391	85,490	3,378	3,121	2,864	2,607	
85,491	85,590	3,387	3,130	2,873	2,616	
85,591	85,690	3,397	3,140	2,883	2,626	
85,691	85,790	3,406	3,149	2,892	2,635	
85,791	85,890	3,415	3,158	2,901	2,644	
85,891	85,990	3,425	3,168	2,911	2,654	
85,991	86,090	3,434	3,177	2,920	2,663	
86,091	86,190	3,443	3,186	2,929	2,672	



# Married Filing Jointly or Qualifying Widow(er) (continued)

## 2003 California 2EZ Table

This table gives you credit of \$6,140 for your standard deduction, \$164 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
86,191	86,290	3,452	3,195	2,938	2,681	
86,291	86,390	3,462	3,205	2,948	2,691	
86,391	86,490	3,471	3,214	2,957	2,700	
86,491	86,590	3,480	3,223	2,966	2,709	
86,591	86,690	3,490	3,233	2,976	2,719	
86,691	86,790	3,499	3,242	2,985	2,728	
86,791	86,890	3,508	3,251	2,994	2,737	
86,891	86,990	3,518	3,261	3,004	2,747	
86,991	87,090	3,527	3,270	3,013	2,756	
87,091	87,190	3,536	3,279	3,022	2,765	
87,191	87,290	3,545	3,288	3,031	2,774	
87,291	87,390	3,555	3,298	3,041	2,784	
87,391	87,490	3,564	3,307	3,050	2,793	
87,491	87,590	3,573	3,316	3,059	2,802	
87,591	87,690	3,583	3,326	3,069	2,812	
87,691	87,790	3,592	3,335	3,078	2,821	
87,791	87,890	3,601	3,344	3,087	2,830	
87,891	87,990	3,611	3,354	3,097	2,840	
87,991	88,090	3,620	3,363	3,106	2,849	
88,091	88,190	3,629	3,372	3,115	2,858	
88,191	88,290	3,638	3,381	3,124	2,867	
88,291	88,390	3,648	3,391	3,134	2,877	
88,391	88,490	3,657	3,400	3,143	2,886	
88,491	88,590	3,666	3,409	3,152	2,895	
88,591	88,690	3,676	3,419	3,162	2,905	
88,691	88,790	3,685	3,428	3,171	2,914	
88,791	88,890	3,694	3,437	3,180	2,923	
88,891	88,990	3,704	3,447	3,190	2,933	
88,991	89,090	3,713	3,456	3,199	2,942	
89,091	89,190	3,722	3,465	3,208	2,951	
89,191	89,290	3,731	3,474	3,217	2,960	
89,291	89,390	3,741	3,484	3,227	2,970	
89,391	89,490	3,750	3,493	3,236	2,979	
89,491	89,590	3,759	3,502	3,245	2,988	
89,591	89,690	3,769	3,512	3,255	2,998	
89,691	89,790	3,778	3,521	3,264	3,007	
89,791	89,890	3,787	3,530	3,273	3,016	
89,891	89,990	3,797	3,540	3,283	3,026	
89,991	90,090	3,806	3,549	3,292	3,035	
90,091	90,190	3,815	3,558	3,301	3,044	
90,191	90,290	3,824	3,567	3,310	3,053	
90,291	90,390	3,834	3,577	3,320	3,063	
90,391	90,490	3,843	3,586	3,329	3,072	
90,491	90,590	3,852	3,595	3,338	3,081	
90,591	90,690	3,862	3,605	3,348	3,091	
90,691	90,790	3,871	3,614	3,357	3,100	
90,791	90,890	3,880	3,623	3,366	3,109	
90,891	90,990	3,890	3,633	3,376	3,119	
90,991	91,090	3,899	3,642	3,385	3,128	
91,091	91,190	3,908	3,651	3,394	3,137	
91,191	91,290	3,917	3,660	3,403	3,146	
91,291	91,390	3,927	3,670	3,413	3,156	
91,391	91,490	3,936	3,679	3,422	3,165	
91,491	91,590	3,945	3,688	3,431	3,174	
91,591	91,690	3,955	3,698	3,441	3,184	

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
91,691	91,790	3,964	3,707	3,450	3,193	
91,791	91,890	3,973	3,716	3,459	3,202	
91,891	91,990	3,983	3,726	3,469	3,212	
91,991	92,090	3,992	3,735	3,478	3,221	
92,091	92,190	4,001	3,744	3,487	3,230	
92,191	92,290	4,010	3,753	3,496	3,239	
92,291	92,390	4,020	3,763	3,506	3,249	
92,391	92,490	4,029	3,772	3,515	3,258	
92,491	92,590	4,038	3,781	3,524	3,267	
92,591	92,690	4,048	3,791	3,534	3,277	
92,691	92,790	4,057	3,800	3,543	3,286	
92,791	92,890	4,066	3,809	3,552	3,295	
92,891	92,990	4,076	3,819	3,562	3,305	
92,991	93,090	4,085	3,828	3,571	3,314	
93,091	93,190	4,094	3,837	3,580	3,323	
93,191	93,290	4,103	3,846	3,589	3,332	
93,291	93,390	4,113	3,856	3,599	3,342	
93,391	93,490	4,122	3,865	3,608	3,351	
93,491	93,590	4,131	3,874	3,617	3,360	
93,591	93,690	4,141	3,884	3,627	3,370	
93,691	93,790	4,150	3,893	3,636	3,379	
93,791	93,890	4,159	3,902	3,645	3,388	
93,891	93,990	4,169	3,912	3,655	3,398	
93,991	94,090	4,178	3,921	3,664	3,407	
94,091	94,190	4,187	3,930	3,673	3,416	
94,191	94,290	4,196	3,939	3,682	3,425	
94,291	94,390	4,206	3,949	3,692	3,435	
94,391	94,490	4,215	3,958	3,701	3,444	
94,491	94,590	4,224	3,967	3,710	3,453	
94,591	94,690	4,234	3,977	3,720	3,463	
94,691	94,790	4,243	3,986	3,729	3,472	
94,791	94,890	4,252	3,995	3,738	3,481	
94,891	94,990	4,262	4,005	3,748	3,491	
94,991	95,090	4,271	4,014	3,757	3,500	
95,091	95,190	4,280	4,023	3,766	3,509	
95,191	95,290	4,289	4,032	3,775	3,518	
95,291	95,390	4,299	4,042	3,785	3,528	
95,391	95,490	4,308	4,051	3,794	3,537	
95,491	95,590	4,317	4,060	3,803	3,546	
95,591	95,690	4,327	4,070	3,813	3,556	
95,691	95,790	4,336	4,079	3,822	3,565	
95,791	95,890	4,345	4,088	3,831	3,574	
95,891	95,990	4,355	4,098	3,841	3,584	
95,991	96,090	4,364	4,107	3,850	3,593	
96,091	96,190	4,373	4,116	3,859	3,602	
96,191	96,290	4,382	4,125	3,868	3,611	
96,291	96,390	4,392	4,135	3,878	3,621	
96,391	96,490	4,401	4,144	3,887	3,630	
96,491	96,590	4,410	4,153	3,896	3,639	
96,591	96,690	4,420	4,163	3,906	3,649	
96,691	96,790	4,429	4,172	3,915	3,658	
96,791	96,890	4,438	4,181	3,924	3,667	
96,891	96,990	4,448	4,191	3,934	3,677	
96,991	97,090	4,457	4,200	3,943	3,686	
97,091	97,190	4,466	4,209	3,952	3,695	

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
97,191	97,290	4,475	4,218	3,961	3,704	
97,291	97,390	4,485	4,228	3,971	3,714	
97,391	97,490	4,494	4,237	3,980	3,723	
97,491	97,590	4,503	4,246	3,989	3,732	
97,591	97,690	4,513	4,256	3,999	3,742	
97,691	97,790	4,522	4,265	4,008	3,751	
97,791	97,890	4,531	4,274	4,017	3,760	
97,891	97,990	4,541	4,284	4,027	3,770	
97,991	98,090	4,550	4,293	4,036	3,779	
98,091	98,190	4,559	4,302	4,045	3,788	
98,191	98,290	4,568	4,311	4,054	3,797	
98,291	98,390	4,578	4,321	4,064	3,807	
98,391	98,490	4,587	4,330	4,073	3,816	
98,491	98,590	4,596	4,339	4,082	3,825	
98,591	98,690	4,606	4,349	4,092	3,835	
98,691	98,790	4,615	4,358	4,101	3,844	
98,791	98,890	4,624	4,367	4,110	3,853	
98,891	98,990	4,634	4,377	4,120	3,863	
98,991	99,090	4,643	4,386	4,129	3,872	
99,091	99,190	4,652	4,395	4,138	3,881	
99,191	99,290	4,661	4,404	4,147	3,890	
99,291	99,390	4,671	4,414	4,157	3,900	
99,391	99,490	4,680	4,423	4,166	3,909	
99,491	99,590	4,689	4,432	4,175	3,918	
99,591	99,690	4,699	4,442	4,185	3,928	
99,691	99,790	4,708	4,451	4,194	3,937	
99,791	99,890	4,717	4,460	4,203	3,946	
99,891	99,990	4,727	4,470	4,213	3,956	
99,991	100,000	4,736	4,479	4,222	3,965	
OVER \$100,000 YOU MUST USE FORM 540A OR FORM 540. Go to <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>						

## 2003 California 2EZ Table

This table gives you credit of \$6,140 for your standard deduction, \$82 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	14,390	0	0	0	0
14,391	14,490	1	0	0	0
14,491	14,590	2	0	0	0
14,591	14,690	3	0	0	0
14,691	14,790	4	0	0	0
14,791	14,890	5	0	0	0
14,891	14,990	6	0	0	0
14,991	15,090	7	0	0	0
15,091	15,190	8	0	0	0
15,191	15,290	9	0	0	0
15,291	15,390	10	0	0	0
15,391	15,490	11	0	0	0
15,491	15,590	12	0	0	0
15,591	15,690	13	0	0	0
15,691	15,790	14	0	0	0
15,791	15,890	15	0	0	0
15,891	15,990	16	0	0	0
15,991	16,090	17	0	0	0
16,091	16,190	18	0	0	0
16,191	16,290	19	0	0	0
16,291	16,390	20	0	0	0
16,391	16,490	21	0	0	0
16,491	16,590	22	0	0	0
16,591	16,690	23	0	0	0
16,691	16,790	24	0	0	0
16,791	16,890	25	0	0	0
16,891	16,990	26	0	0	0
16,991	17,090	27	0	0	0
17,091	17,190	28	0	0	0
17,191	17,290	29	0	0	0
17,291	17,390	30	0	0	0
17,391	17,490	31	0	0	0
17,491	17,590	32	0	0	0
17,591	17,690	33	0	0	0
17,691	17,790	34	0	0	0
17,791	17,890	35	0	0	0
17,891	17,990	36	0	0	0
17,991	18,090	37	0	0	0
18,091	18,190	39	0	0	0
18,191	18,290	41	0	0	0
18,291	18,390	43	0	0	0
18,391	18,490	45	0	0	0
18,491	18,590	47	0	0	0
18,591	18,690	49	0	0	0
18,691	18,790	51	0	0	0
18,791	18,890	53	0	0	0
18,891	18,990	55	0	0	0
18,991	19,090	57	0	0	0
19,091	19,190	59	0	0	0
19,191	19,290	61	0	0	0
19,291	19,390	63	0	0	0
19,391	19,490	65	0	0	0
19,491	19,590	67	0	0	0
19,591	19,690	69	0	0	0
19,691	19,790	71	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
19,791	19,890	73	0	0	0
19,891	19,990	75	0	0	0
19,991	20,090	77	0	0	0
20,091	20,190	79	0	0	0
20,191	20,290	81	0	0	0
20,291	20,390	83	0	0	0
20,391	20,490	85	0	0	0
20,491	20,590	87	0	0	0
20,591	20,690	89	0	0	0
20,691	20,790	91	0	0	0
20,791	20,890	93	0	0	0
20,891	20,990	95	0	0	0
20,991	21,090	97	0	0	0
21,091	21,190	99	0	0	0
21,191	21,290	101	0	0	0
21,291	21,390	103	0	0	0
21,391	21,490	105	0	0	0
21,491	21,590	107	0	0	0
21,591	21,690	109	0	0	0
21,691	21,790	111	0	0	0
21,791	21,890	113	0	0	0
21,891	21,990	115	0	0	0
21,991	22,090	117	0	0	0
22,091	22,190	119	0	0	0
22,191	22,290	121	0	0	0
22,291	22,390	123	0	0	0
22,391	22,490	125	0	0	0
22,491	22,590	127	0	0	0
22,591	22,690	129	0	0	0
22,691	22,790	131	0	0	0
22,791	22,890	133	0	0	0
22,891	22,990	135	0	0	0
22,991	23,090	137	0	0	0
23,091	23,190	139	0	0	0
23,191	23,290	141	0	0	0
23,291	23,390	143	0	0	0
23,391	23,490	145	0	0	0
23,491	23,590	147	0	0	0
23,591	23,690	149	0	0	0
23,691	23,790	151	0	0	0
23,791	23,890	153	0	0	0
23,891	23,990	155	0	0	0
23,991	24,090	157	0	0	0
24,091	24,190	159	0	0	0
24,191	24,290	161	0	0	0
24,291	24,390	163	0	0	0
24,391	24,490	165	0	0	0
24,491	24,590	167	0	0	0
24,591	24,690	169	0	0	0
24,691	24,790	171	0	0	0
24,791	24,890	173	0	0	0
24,891	24,990	175	0	0	0
24,991	25,090	177	0	0	0
25,091	25,190	179	0	0	0
25,191	25,290	181	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
25,291	25,390	183	0	0	0
25,391	25,490	185	0	0	0
25,491	25,590	187	0	0	0
25,591	25,690	189	0	0	0
25,691	25,790	191	0	0	0
25,791	25,890	193	0	0	0
25,891	25,990	195	0	0	0
25,991	26,090	197	0	0	0
26,091	26,190	199	0	0	0
26,191	26,290	201	0	0	0
26,291	26,390	203	0	0	0
26,391	26,490	205	0	0	0
26,491	26,590	207	0	0	0
26,591	26,690	209	0	0	0
26,691	26,790	211	0	0	0
26,791	26,890	213	0	0	0
26,891	26,990	215	0	0	0
26,991	27,090	217	0	0	0
27,091	27,190	219	0	0	0
27,191	27,290	221	0	0	0
27,291	27,390	223	0	0	0
27,391	27,490	225	0	0	0
27,491	27,590	227	0	0	0
27,591	27,690	229	0	0	0
27,691	27,790	231	0	0	0
27,791	27,890	233	0	0	0
27,891	27,990	235	0	0	0
27,991	28,090	237	0	0	0
28,091	28,190	239	0	0	0
28,191	28,290	241	0	0	0
28,291	28,390	243	0	0	0
28,391	28,490	245	0	0	0
28,491	28,590	247	0	0	0
28,591	28,690	249	0	0	0
28,691	28,790	251	0	0	0
28,791	28,890	253	0	0	0
28,891	28,990	255	0	0	0
28,991	29,090	257	0	0	0
29,091	29,190	259	2	0	0
29,191	29,290	261	4	0	0
29,291	29,390	263	6	0	0
29,391	29,490	265	8	0	0
29,491	29,590	267	10	0	0
29,591	29,690	269	12	0	0
29,691	29,790	271	14	0	0
29,791	29,890	273	16	0	0
29,891	29,990	275	18	0	0
29,991	30,090	277	20	0	0
30,091	30,190	279	22	0	0
30,191	30,290	281	24	0	0
30,291	30,390	283	26	0	0
30,391	30,490	285	28	0	0
30,491	30,590	287	30	0	0
30,591	30,690	289	32	0	0
30,691	30,790	291	34	0	0

# Head of Household (continued)

## 2003 California 2EZ Table

This table gives you credit of \$6,140 for your standard deduction, \$82 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

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If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
30,791	30,890	293	36	0	0
30,891	30,990	295	38	0	0
30,991	31,090	297	40	0	0
31,091	31,190	299	42	0	0
31,191	31,290	301	44	0	0
31,291	31,390	303	46	0	0
31,391	31,490	305	48	0	0
31,491	31,590	307	50	0	0
31,591	31,690	309	52	0	0
31,691	31,790	311	54	0	0
31,791	31,890	313	56	0	0
31,891	31,990	315	58	0	0
31,991	32,090	317	60	0	0
32,091	32,190	319	62	0	0
32,191	32,290	321	64	0	0
32,291	32,390	323	66	0	0
32,391	32,490	325	68	0	0
32,491	32,590	327	70	0	0
32,591	32,690	329	72	0	0
32,691	32,790	331	74	0	0
32,791	32,890	333	76	0	0
32,891	32,990	335	78	0	0
32,991	33,090	337	80	0	0
33,091	33,190	339	82	0	0
33,191	33,290	341	84	0	0
33,291	33,390	343	86	0	0
33,391	33,490	345	88	0	0
33,491	33,590	347	90	0	0
33,591	33,690	349	92	0	0
33,691	33,790	351	94	0	0
33,791	33,890	353	96	0	0
33,891	33,990	355	98	0	0
33,991	34,090	357	100	0	0
34,091	34,190	359	102	0	0
34,191	34,290	361	104	0	0
34,291	34,390	363	106	0	0
34,391	34,490	365	108	0	0
34,491	34,590	369	112	0	0
34,591	34,690	373	116	0	0
34,691	34,790	377	120	0	0
34,791	34,890	381	124	0	0
34,891	34,990	385	128	0	0
34,991	35,090	389	132	0	0
35,091	35,190	393	136	0	0
35,191	35,290	397	140	0	0
35,291	35,390	401	144	0	0
35,391	35,490	405	148	0	0
35,491	35,590	409	152	0	0
35,591	35,690	413	156	0	0
35,691	35,790	417	160	0	0
35,791	35,890	421	164	0	0
35,891	35,990	425	168	0	0
35,991	36,090	429	172	0	0
36,091	36,190	433	176	0	0
36,191	36,290	437	180	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
36,291	36,390	441	184	0	0
36,391	36,490	445	188	0	0
36,491	36,590	449	192	0	0
36,591	36,690	453	196	0	0
36,691	36,790	457	200	0	0
36,791	36,890	461	204	0	0
36,891	36,990	465	208	0	0
36,991	37,090	469	212	0	0
37,091	37,190	473	216	0	0
37,191	37,290	477	220	0	0
37,291	37,390	481	224	0	0
37,391	37,490	485	228	0	0
37,491	37,590	489	232	0	0
37,591	37,690	493	236	0	0
37,691	37,790	497	240	0	0
37,791	37,890	501	244	0	0
37,891	37,990	505	248	0	0
37,991	38,090	509	252	0	0
38,091	38,190	513	256	0	0
38,191	38,290	517	260	3	0
38,291	38,390	521	264	7	0
38,391	38,490	525	268	11	0
38,491	38,590	529	272	15	0
38,591	38,690	533	276	19	0
38,691	38,790	537	280	23	0
38,791	38,890	541	284	27	0
38,891	38,990	545	288	31	0
38,991	39,090	549	292	35	0
39,091	39,190	553	296	39	0
39,191	39,290	557	300	43	0
39,291	39,390	561	304	47	0
39,391	39,490	565	308	51	0
39,491	39,590	569	312	55	0
39,591	39,690	573	316	59	0
39,691	39,790	577	320	63	0
39,791	39,890	581	324	67	0
39,891	39,990	585	328	71	0
39,991	40,090	589	332	75	0
40,091	40,190	593	336	79	0
40,191	40,290	597	340	83	0
40,291	40,390	601	344	87	0
40,391	40,490	605	348	91	0
40,491	40,590	609	352	95	0
40,591	40,690	613	356	99	0
40,691	40,790	617	360	103	0
40,791	40,890	621	364	107	0
40,891	40,990	625	368	111	0
40,991	41,090	629	372	115	0
41,091	41,190	633	376	119	0
41,191	41,290	637	380	123	0
41,291	41,390	641	384	127	0
41,391	41,490	645	388	131	0
41,491	41,590	649	392	135	0
41,591	41,690	653	396	139	0
41,691	41,790	657	400	143	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,791	41,890	661	404	147	0
41,891	41,990	665	408	151	0
41,991	42,090	669	412	155	0
42,091	42,190	673	416	159	0
42,191	42,290	677	420	163	0
42,291	42,390	681	424	167	0
42,391	42,490	685	428	171	0
42,491	42,590	689	432	175	0
42,591	42,690	695	438	181	0
42,691	42,790	701	444	187	0
42,791	42,890	707	450	193	0
42,891	42,990	713	456	199	0
42,991	43,090	719	462	205	0
43,091	43,190	725	468	211	0
43,191	43,290	731	474	217	0
43,291	43,390	737	480	223	0
43,391	43,490	743	486	229	0
43,491	43,590	749	492	235	0
43,591	43,690	755	498	241	0
43,691	43,790	761	504	247	0
43,791	43,890	767	510	253	0
43,891	43,990	773	516	259	2
43,991	44,090	779	522	265	8
44,091	44,190	785	528	271	14
44,191	44,290	791	534	277	20
44,291	44,390	797	540	283	26
44,391	44,490	803	546	289	32
44,491	44,590	809	552	295	38
44,591	44,690	815	558	301	44
44,691	44,790	821	564	307	50
44,791	44,890	827	570	313	56
44,891	44,990	833	576	319	62
44,991	45,090	839	582	325	68
45,091	45,190	845	588	331	74
45,191	45,290	851	594	337	80
45,291	45,390	857	600	343	86
45,391	45,490	863	606	349	92
45,491	45,590	869	612	355	98
45,591	45,690	875	618	361	104
45,691	45,790	881	624	367	110
45,791	45,890	887	630	373	116
45,891	45,990	893	636	379	122
45,991	46,090	899	642	385	128
46,091	46,190	905	648	391	134
46,191	46,290	911	654	397	140
46,291	46,390	917	660	403	146
46,391	46,490	923	666	409	152
46,491	46,590	929	672	415	158
46,591	46,690	935	678	421	164
46,691	46,790	941	684	427	170
46,791	46,890	947	690	433	176
46,891	46,990	953	696	439	182
46,991	47,090	959	702	445	188
47,091	47,190	965	708	451	194
47,191	47,290	971	714	457	200

## 2003 California 2EZ Table

## Head of Household (continued)

This table gives you credit of \$6,140 for your standard deduction, \$82 for your personal exemption credit, and \$257 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 13.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 14.

**Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.**

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
47,291	47,390	977	720	463	206	
47,391	47,490	983	726	469	212	
47,491	47,590	989	732	475	218	
47,591	47,690	995	738	481	224	
47,691	47,790	1,001	744	487	230	
47,791	47,890	1,007	750	493	236	
47,891	47,990	1,013	756	499	242	
47,991	48,090	1,019	762	505	248	
48,091	48,190	1,025	768	511	254	
48,191	48,290	1,031	774	517	260	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
48,291	48,390	1,037	780	523	266	
48,391	48,490	1,043	786	529	272	
48,491	48,590	1,049	792	535	278	
48,591	48,690	1,055	798	541	284	
48,691	48,790	1,061	804	547	290	
48,791	48,890	1,067	810	553	296	
48,891	48,990	1,073	816	559	302	
48,991	49,090	1,079	822	565	308	
49,091	49,190	1,085	828	571	314	
49,191	49,290	1,091	834	577	320	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
49,291	49,390	1,097	840	583	326	
49,391	49,490	1,103	846	589	332	
49,491	49,590	1,109	852	595	338	
49,591	49,690	1,115	858	601	344	
49,691	49,790	1,121	864	607	350	
49,791	49,890	1,127	870	613	356	
49,891	49,990	1,133	876	619	362	
49,991	50,000	1,139	882	625	368	

OVER \$50,000 YOU MUST USE FORM 540A  
OR FORM 540. Go to [www.ftb.ca.gov](http://www.ftb.ca.gov)

# Additional Information

## Privacy Act Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

### Your Rights:

You have the right to see our records that contain your personal information, and we must tell you why we ask for your tax information and to whom we may provide that information. You also have the right to question the correctness of the information that is contained within your file.

### Your Responsibility:

If you meet certain income requirements, the California Revenue & Taxation Code requires you to file a return on the forms we prescribe (See Sections 18501 and 18621). When you file these forms and related documents, you must include your social security number for identification and return processing (Section 18624).

### Reasons for Information Requests:

We ask for return information so that we can administer the tax law fairly and correctly. We may request additional information to resolve audit or collection issues. It is mandatory that you furnish all requested information.

If you do not file a return, do not provide the information we ask for, or if you provide fraudulent information, you may be charged penalties and interest, and, in certain cases, you may be criminally prosecuted. Additionally, we may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

### Information Disclosure:

We may give your tax information to the Internal Revenue Service, to income tax officials of other states, to the Multistate Tax Commission, and to certain California government agencies and officials, as provided by law. Also, as provided by law, we may give your tax information to other persons as necessary to determine your tax liability or to collect the amount of tax you owe. If you owe the Franchise Tax Board money, the amount due may be disclosed to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who hold assets belonging to you.

### Responsibility for the Records:

The Director of the Enterprise Data Management Bureau is responsible for maintaining the records of the Franchise Tax Board. To obtain information about your records, 1) write to: Disclosure Officer, Franchise Tax Board, PO Box 1468 Mailstop B-1, Sacramento, CA 95812-1468, or 2) call: (800) 852-5711 within the United States, or (916) 845-6500 outside of the United States.

## Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. Get this publication from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or order using our automated toll-free phone service (800) 338-0505.

## Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information, get FTB Pub. 705, Innocent Spouse - Are You Eligible, by calling (916) 845-7072, Monday - Friday between 8 a.m. to 5 p.m., or by visiting our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

## Voting is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE, or visit it's Website at [www.ss.ca.gov](http://www.ss.ca.gov)

**It's Your Right . . . Register and Vote.**



## Additional Information *(continued)*

### California Use Tax General Information

The use tax has been in effect in California since July 1, 1935. It applies to purchases from out-of-state sellers. It is similar to the sales tax you pay on purchases you make in California.

In general, you must pay California use tax if you purchase an item from out of state (for example, by telephone, over the Internet, or by mail) *and*

- The seller does not collect California sales or use tax, and
- You use, give away, store, or consume the item in this state.

**Example:** You live in California and purchase a dining table from a company in North Carolina. The company ships the table from North Carolina to your home for your use and does not charge California sales or use tax. You owe use tax for the purchase.

**Complete the Use Tax Worksheet** on page 7 to calculate the amount due. If you do not know your use tax rate, see the chart on page 8. If you have questions regarding the use tax rate in effect in your area, please see the State Board of Equalization's Website at [www.boe.ca.gov](http://www.boe.ca.gov) (click on "CA City and County Sales and Use Tax Rates") or call the State Board of Equalization's Information Center at (800) 400-7115. Please call this number for use tax questions only. Income tax information is not available at this number.

**Extensions to file.** If you request an extension to file your income tax return, wait until you file your return to report your purchases subject to use tax and make your use tax payment.

**Corrected Use Tax Calculations.** Do not complete an Amended Income Tax return to revise your use tax. If you have changes to the amount of use tax you reported on your original income tax return, contact the State Board of Equalization.

For assistance with your use tax questions, please visit the State Board of Equalization's Website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the State Board of Equalization's Information Center at (800) 400-7115, or TTY/TDD (800) 735-2929. Income tax information is not available at this number.

### Homeowner and Renter Assistance

This California program provides a once-a-year State payment to qualifying homeowners and renters based on the property tax they paid in the prior year. In 2003, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2002: 62 years of age or older, blind, or disabled; and
- **Homeowner:** Owned your home and lived in it on December 31, 2002, had total household income of \$37,119 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.
- **Renter:** Paid \$50 or more rent per month in the prior year, had total household income of \$37,119 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

The filing period for filing a 2003 claim began July 1, 2003, and ends June 30, 2004. For more information, call (800) 338-0505 or visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

### Write to Us

If you write to us, be sure your letter includes your social security number, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond within ten weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**

# Need Assistance? We're Here To Help!

**Want to e-file?**

**Have a question?**

**Want to check on your refund?**

**Need a tax form?**



## Internet Assistance

We've made significant changes to our Website in an effort to help answer questions when completing your income tax return. Come visit us at [www.ftb.ca.gov](http://www.ftb.ca.gov) to get helpful information such as:

- Getting a Customer Service Number (CSN) and other tips for e-filing your tax return
- Checking the status of your refund and account balance inquiry
- Learning about new and more convenient methods for paying your tax
- Downloading tax forms and publications - sorted by year and by form number
- Accessing legal notices, rulings, regulations; seeing FTB's analysis of pending legislation; and getting current law/policy information by reading Tax News Online

**Note:** If you find an error after FTB accepted your e-filed tax return, you cannot retransmit the corrected tax return once we've accepted it. You can correct an error only by completing an Amended Individual Income Tax Return (Form 540X) and mailing the paper copy to us.

Information about other state agencies can be accessed through the State Agency Index located on the California State Website at [www.ca.gov](http://www.ca.gov).

**Our customer service representatives will be happy to help you.**

Telephone assistance is available year-round from 7 a.m. until 7 p.m. Monday through Friday, excluding state holidays.

From within the United States, call ..... (800) 852-5711  
From outside the United States, call (not toll-free) .... (916) 845-6500

**Note:** We may modify these hours without notice to meet operational needs.

## Asistencia bilingüe en español

Asistencia telefónica esta disponible todo el año durante las 7 a.m. y las 7 p.m. lunes a viernes, excepto días festivos estatales. Sin embargo, podríamos modificar este horario sin aviso previo para cumplir necesidades de operación.

Dentro de los Estados Unidos llame al ..... (800) 852-5711

Fuera de los Estados Unidos llame al  
(cargos aplican) ..... (916) 845-6500

Asistencia para personas discapacitadas: Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla, pueden llamar al (800) 822-6268 con un aparato de telecomunicación TTY/TDD.

## Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.



## Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week at no charge to you. Call us toll-free at (800) 338-0505. First select English or Spanish, then select "Personal Income Tax." Next, select "Order Forms and Publications" or "General Tax Information." Follow the recorded instructions and enter the 3-digit code, listed below, when prompted.

### Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540 and Form 540A)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 540-ES, Estimated Tax for Individuals
- 908 540X, Amended Individual Income Tax Return
- 914 California Nonresident or Part-Year Resident Income Tax Booklet (includes Long and Short Form 540NR)
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
- 922 FTB 3525, Substitute W-2 Wage Statement . . .
- 949 FTB 3567, Installment Agreement Request
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, Tax Information for Head of Household Filing Status
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights

### Code 2003 Federal Tax Booklets

- 902 1040 Income Tax Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 904 1040A Income Tax Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Income Tax Booklet

### Code Quick answers to questions:

- 100 Do I need to file a return?
- 111 Which form should I use?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a Form W-2. What do I do?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- 506 How can I get information about my Form 1099-G?

\$\$  
For You

### Earned Income Credit (EIC)

If you earned less than \$34,692 (less than \$11,230 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal tax booklet for more information. There is no comparable state credit.

### Homeowners and Renters Assistance (HRA)

This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 31 for more information.



Recycled  
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